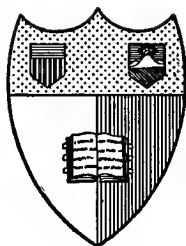


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REPORT OF THE COMMITTEE

ON

Taxation as Related to Public
Education

July, 1905

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NATIONAL EDUCATIONAL ASSOCIATION

Report of the Committee

ON

Taxation as Related to Public
Education

TO THE

National Council of Education
July, 1905

PUBLISHED BY THE ASSOCIATION
1905

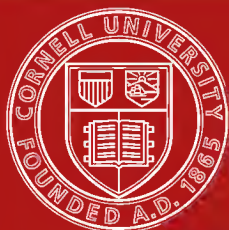
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REPORT OF COMMITTEE ON TAXATION AS RELATED TO PUBLIC EDUCATION

To the National Council of Education:

The undersigned Committee on Taxation as Related to Public Education, appointed at the meeting of the National Council of Education in Minneapolis, July 8, 1902, submit herewith the following report on the subject assigned for its investigation:

JAMES M. GREENWOOD, *Chairman*;
AARON GOVE;
W. T. HARRIS;
JOHN W. CARR;
NEWTON C. DOUGHERTY;
NATHAN C. SCHAEFFER;
WILLIAM H. MAXWELL;
CARROLL G. PEARSE;
CHARLES D. McIVER;
FRANK A. FITZPATRICK;

Committee.

HISTORICAL STATEMENT

At the Minneapolis meeting of the National Educational Association, held in July, 1902, in the National Council on Monday, July 7, two papers were submitted:—"Taxation for School Purposes," by Nathan C. Schaeffer, superintendent of public instruction of Pennsylvania, and—"Taxation and Teachers' Salaries," by Albert G. Lane, district superintendent of schools, Chicago, Ill. Both papers were fully discussed and the opinion expressed that taxation as related to education should be made the subject of special investigation.

At the forenoon session of the Council, Tuesday, July 8, J. W. Carr, of Indiana, offered the following resolution, which was seconded by J. M. Greenwood;

In view of the importance of taxation as it relates to public education, and in order that a more comprehensive report be made on this subject than it is possible to obtain otherwise:

Resolved, (1) That a committee of nine be appointed by this body whose duty it shall be to investigate the subject of taxation as it relates to public education, and to make a printed report to the National Council of Education, and not later than the year 1904, unless otherwise directed by this body.

(2) That the membership of this committee shall be composed as follows: The Commissioner of Education of the United States, and at least one state superintendent, one superintendent of a large city, one superintendent of a small city or town, one representative of rural schools; the remainder of the committee to be chosen for their special fitness for such work without regard to the interests they may represent.

The resolution was then referred to the standing Committee on Investigations and Appropriations of the council for recommendation.

At the close of the session of the council on Wednesday, July 9, J. M. Greenwood presented a report in substance as follows:

The Committee on Investigations and Appropriations has considered the resolutions on "Taxation as Related to Public Education," introduced by J. W. Carr, and recommends that the council request the Board of Directors of the National Educational Association to appropriate the sum of \$1,000 00, or so much thereof as may be necessary to defray the clerical and such other expenses as may be incurred in the preparation of a report, as contemplated in the resolutions.

W. T. Harris then moved that Mr. Greenwood, chairman of the Committee on Investigations and Appropriations, present the report of the committee to the Board of Directors. Carried.

It was moved and carried that the president of the council, Joseph Swain, submit a tentative list to constitute the committee to investigate the question of Taxation as Related to Public Education, and to make a report of its conclusions at some future meeting of the council, as provided for in the resolutions on this subject already adopted.

President Swain first submitted to the Council a tentative list of a committee of nine, with Dr. Nicholas Murray Butler, of New York, as chairman. Later, Dr. Butler explained his inability to serve as a member of the committee, and asked that the Council accept his resignation and appoint Superintendent J. M. Greenwood as chairman in his place. This the Council agreed to. The committee, to be known as the Committee on Taxation as Related to Public Education, was then increased to ten members, as follows:

J. M. Greenwood, of Missouri, chairman.

Aaron Gove, of Colorado.

N. C. Schaeffer, of Pennsylvania.

W. T. Harris, U. S. Com. of Education. W. H. Maxwell, of New York.

J. W. Carr, of Indiana.

C. G. Pearse, of Nebraska.

N. C. Dougherty, of Illinois.

Charles D. McIver, of North Carolina.

Frank A. Fitzpatrick, of Massachusetts.

At a meeting of the Board of Directors, July 10, 1902, Director James M. Greenwood, of Missouri, chairman of the Special Committee on Investigations and Appropriations of the National Council, reported that action had been taken by the council creating a special committee of ten on the subject of "Taxation as Related to Public Education," to report to the council not later than 1904, unless otherwise directed by that body; and that the council recommend that the sum of \$1,000.00, or so much thereof as may be necessary, be appropriated for clerical and other expenses of the committee in the preparation of the proposed report.

An informal discussion followed as to the desirability of such an investigation and of the ground to be covered by the proposed report.

On motion, the recommendation of the council was concurred in and the sum of \$1,000.00 was appropriated for the expenses of the committee.

THE WORK OF THE COMMITTEE

Shortly after the adjournment of the council in 1902, a circular letter was addressed to each member of the committee by the chairman, for the purpose of obtaining suggestions on the scope and character of the information that should be embodied in a Report on Taxation for School Purposes.

Prior to the meeting of the committee held in Chicago, April 14, 1904, the work had been carried on chiefly by correspondence along lines that had been outlined by different members of the committee, and this conference was called for the purpose of comparing and revising the results, and of extending inquiries into other phases of the subject by assigning definite areas to subcommittees for more careful scrutiny and elaboration.

*MINUTES OF THE COMMITTEE ON TAXATION AS
RELATED TO PUBLIC EDUCATION*

CHICAGO, ILL., April 14, 1904.

The Committee met at the Auditorium hotel at 10:30 A. M., Thursday, April 14, 1904. Present, Messrs. Greenwood, chairman; Schaeffer, Pearse, Dougherty, Gove, Fitzpatrick, and Carr.

J. W. Carr was chosen secretary of the committee.

Tentative reports were submitted on different parts of the proposed report as follows:—

1. History of school taxation. Superintendent N. C. Schaeffer.
2. Apportionment of money for the maintenance and operation of city school systems for specific purposes expressed in per cents. of the total expenditures. Superintendent J. M. Greenwood.
3. Table showing the amounts spent for maintenance and operation of various city departments for every dollar spent for maintenance and operation of schools. Dr. W. T. Harris.
4. Method of school taxation in New York city. Superintendent W. H. Maxwell.
5. School taxes by sections of the country, etc. Superintendent J. W. Carr.
6. Basis for levying school taxes. Superintendent Aaron Gove.

On motion the chairman appointed a committee of three—Messrs. Fitzpatrick, Schaeffer, and Carr—to define plan for the forthcoming report.

The committee recommended that the scheme submitted by Superintendent Carr be adopted as the plan of the general report, together with report on school expenditures submitted by Superintendent Greenwood, and statistics submitted by Dr. Harris and other members of the committee. The recommendation of the special committee was adopted.

PLAN FOR REPORT ON COMMITTEE ON TAXATION AS RELATED TO PUBLIC EDUCATION

I. Brief history of school taxation in the United States.

If it is impossible to give a brief history for the entire country, certain typical states could be chosen which would give some idea of taxation for school purposes in the whole country.

II. Different modes of taxation for school purposes.

1. The state system.
2. Local system of taxation.
3. Combination of state and local systems of taxation.
4. Money for school purposes derived from school lands, school funds and other means of taxation.

- III. Different taxing bodies.
 1. State legislature.
 2. City councils.
 3. Town meetings.
 4. School boards.
 Merits of each method of levying taxes.
 - IV. Different purposes for which school taxes are collected.
 1. Elementary schools.
 2. High schools.
 3. Kindergartens.
 4. Manual-training schools.
 5. Night schools.
 6. Schools for defectives, such as blind, deaf, feeble minded, etc.
 7. Colleges and universities.
 8. Part of tax that goes to teachers.
 9. Part for buildings, supplies, equipments, school officers.
 - V. School taxes by sections of the country compared with other nations.
 - VI. Comparison of school taxes with taxes levied for other purposes.
 This comparison should be somewhat elaborate. If there has been any diminution of amount expended for courts, prisons, almshouses, etc., these facts should be brought out.
 - VII. Suggestions for increasing school revenues where increase is needed.
 - VIII. Most economical way of administering schools so as not to impair their efficiency. This is one of the most important divisions of the subject, and should be most carefully written.
 - IX. What returns do the people receive for their great expenditure for schools?
 1. Economic returns.
 2. Industrial returns.
 3. Increase in military power, etc.
 This part of the report should be carefully worked out so as to show the returns in the best way possible.
- Subcommittees were appointed to prepare special parts of reports as follows:
1. On statistics already collected and to be collected including expenditures—Messrs. Greenwood, Fitzpatrick, and Gove.
 2. History of taxation, etc. Items I-IV, general scheme—Messrs. Schaeffer, Harris, and Pearse.
 3. School taxes by sections of the country, etc. Items V-VII, general scheme—Messrs. Carr, McIver, and Dougherty.
 4. Topics VIII and IX, general scheme—Messrs. Gove, Dougherty and Carr.

It was ordered to refer sections I and II of Superintendent Gove's memorandum—(1) Operation, (2) Maintenance of schools—to Committee on Statistics.

It was also ordered that the chairman collect information on items III and IV of Superintendent Gove's memorandum—(3) Extension, (4) Bonded debt and interest—and when collected, that the facts be referred to Committee on Statistics.

After considerable informal discussion Thursday forenoon and afternoon and Friday forenoon, the committee adjourned. Before adjourning it was agreed that the committee meet again at St. Louis at the time of the annual meeting of the National Educational Association in July, 1904.

J. W. CARR, *Secretary*.

Owing to a press of other matters, and the difficulty experienced in getting a quorum at St. Louis, no meeting was held in St. Louis. Later, the Chairman called the committee to meet at Chicago, December 5, 1904.

J. W. CARR, *Secretary*.

CHICAGO, ILL., December 5, 1904.

Committee met in the parlors of the Auditorium Annex, Monday morning, Dec. 5, 1904. Present; Messrs. Schaeffer, Pearse, Fitzpatrick, McIver Gove, Dougherty, and Carr.

In the absence of Mr. Greenwood, Dr. Schaeffer was chosen chairman *pro tempore*.

Communications were read stating that Mr. Greenwood was detained at home on account of illness and that Dr. Harris was compelled to go to New York on account of important official business. Each sent material for the use of the committee.

Chairman Greenwood was selected to edit the report. Messrs. Fitzpatrick and Gove were appointed to assist Mr. Greenwood in this work.

A letter from Dr. Harris was read to the committee and referred to the chairman.

The history of school taxation was read by Dr. Schaeffer, discussed by the committee and then referred to the chairman to be incorporated in the report.

Mr. Fitzpatrick and Dr. Schaeffer were appointed to write an addenda in reference to taxation by indirect sources, such as liquor licenses, etc.

Dr. McIver was instructed to write in reference to school taxation in the southern states and Mr. Carr in reference to the history of school taxation in Indiana.

A subcommittee consisting of Messrs. Fitzpatrick, Pearse and Carr was appointed to compile some statistics relative to cost of textbooks and supplies.

Mr. Gove was appointed to write sections VII and VIII according to the original scheme which was to be signed by Messrs. Dougherty and Carr.

On motion by Mr. Fitzpatrick it was ordered that in case the proportional amount of any item of expense in any city appears to be much above or below the average in other cities, that the chairman write to the superintendent of that city, calling his attention to that fact and inquiring whether or not he desired to make any written statement or explanation and in case any such statement or explanation is made, the same should be published as a footnote or an addenda to the report.

Adjourned.

J. W. CARR, *Secretary*.

CHICAGO, ILL., February 24, 1905.

The special committee on formulating the report, consisting of Messrs. Greenwood, Gove, and Fitzpatrick, met in Chicago, February 24, 1905, and during the 24th and 25th the material collected was arranged and classified preparatory to the final session to be held in Milwaukee, Wis., February 27, 1905.

MILWAUKEE, WIS., February 27, 1905.

The meeting of the Committee on Taxation as Related to Public Education was called to order at 4 P. M. at the Plankinton House. Members present; W. T. Harris, Aaron Gove, J. W. Carr, W. H. Maxwell, N. C. Dougherty, C. G. Pearse, and J. M. Greenwood.

The session was devoted to reading portions of the report.

On motion of Commissioner Harris, adjournment was taken to 4 P. M., February 28.

MILWAUKEE, WIS., February 28, 1905.

The adjourned meeting of the committee was called to order at 4:20 P. M. Members present; Messrs. Fitzpatrick, Harris, Dougherty, Gove, and Greenwood.

Additional papers were read, after which it was moved by N. C. Dougherty that the report be printed so that a sufficient number of copies should be ready for distribution at least one month before the meeting of the National Council in July. Seconded by Commissioner Harris. Motion carried.

Ordered that each member be furnished with advance proof sheets, to be returned promptly to the chairman after reading.

Adjourned.

J. W. CARR, *Secretary*.

REPORT OF COMMITTEE

JAMES M. GREENWOOD, SUPERINTENDENT OF SCHOOLS, KANSAS CITY, MO.,
CHAIRMAN

A. APPORTIONMENT OF MONEY FOR THE MAINTENANCE AND OPERATION OF CITY SCHOOL SYSTEMS FOR SPECIFIC PURPOSES, EXPRESSED IN THE PER CENTS. OF THE TOTAL EXPENDITURES.

This section of the report is intended to show how the expenditures for the maintenance and operation of schools in the leading cities in the United States are apportioned among the special departments embraced in the classification adopted. In view of the general policy which now prevails in many cities of piling up indebtedness by the present generation for the next generation to grapple with, it was deemed eminently proper that one part of the report should treat exclusively of the division and appropriation of school moneys collected by a city each year, and to determine, approximately, an equation showing what part of the total expenditure each item is of the operating expenses expressed by a per cent. of the total. This method of presentation is very simple, and at the same time most comprehensive in exhibiting the expenditures freed from obscurity. It is also believed that if the outline of the expenditures herein followed should come into general use in all the leading cities, such a method of expressing expenditures for comparative purposes would be a great improvement over the confusing systems generally employed throughout the Union. For the purpose of gathering definite information bearing directly on this topic, the chairman of the committee sent out the following circular letter to one hundred and fifty city superintendents of the leading cities of this country.

In asking for and soliciting information, three objects were kept in view:

- (a) What should be collected;
- (b) How the material should be arranged after it was collected.
- (c) What conclusions, if any, could be inferred from the results obtained.

LETTER OF INQUIRY

KANSAS CITY, MO., October 13, 1903.

DEAR SIR: As chairman of the Committee on Taxation as Related to Public Education, a report of which is to be presented to the National Council of Education in July, 1904, will you please furnish the following items concerning your city schools for the school year of 1902-1903:

1. Teacher's salaries:

- (a) Amount paid for high schools.
- (b) For elementary schools.

2. Supervision, and under supervision include the salaries of all principals who supervise, special teachers, superintendents and assistant superintendents.

3. Amount paid for janitor service.

4. Amount paid for ordinary repairs.

5. Amount paid for fuel.

6. Amount paid for textbooks.

7. Amount paid for school supplies, reference books, apparatus.

8. Miscellaneous expense, which should include other officers' salaries, cost of taking census, postage, telephone, and all other expenditures chargeable to running expense, not included under the above heads.

Yours truly, J. M. GREENWOOD, *Chairman*.

Replies were received from eighty-three cities, a complete list of which is given further on.

The cities from which reports were received, are classified on the basis of population according to the census of 1900 into seven groups:

First group: Cities having a population of more than 1,000,000.

Second group: cities having a population of 500,000 to 1,000,000.

Third group: cities having a population of 200,000 to 500,000.

Fourth group: cities having a population of 100,000 to 200,000.

Fifth group: cities having a population of 50,000 to 100,000.

Sixth group: cities having a population of 20,000 to 50,000.

Seventh group: cities having a population of 10,000 to 20,000.

In computing the percentages, the total expenditure for maintenance and operation was obtained from the replies furnished at first by each superintendent or his clerk, the separate items were then computed, and the results were then returned to each superintendent with a request that he verify the estimates and return his corrections. This has been done in nearly all cases unless otherwise mentioned. When an item was found that appeared to be unusually large, more definite information was sought and has been most cheerfully supplied.

To have given the expenditure of each city in dollars would convey no definite information for comparative purposes without going into the cash or real valuation of the real and personal property as compared with the assessed valuation of the same, and the tax-paying power of the property holders; but to show what per cent. of the total amount expended each item is, would furnish a guide for boards of education and superintendents by giving approximate equational values for each item, and thus avoid exorbitant outlays in one department at the expense of other departments. The table of expenditures is designed to furnish a corrective for all such exceptional cases and to reduce and systematize expenditures to a safe business basis. As an illustration, the three items, salaries paid high-school teachers, elementary-school teachers, and for supervision in the cities named run as follows:

Chicago, 78.3 per cent. of the total operating expenses; Philadelphia, 73.6 per cent.; St. Louis, 74.8 per cent.; Boston, 72.99 per cent.; Baltimore, 77.1 per cent.

Comparing the three items separately:

Chicago: 7.4 per cent., high school; 61.1 per cent., elementary teachers; 9.8 per cent., supervision.

Philadelphia: 9.9 per cent., high school; 56.02 per cent., elementary teachers; 7.7 per cent., supervision.

St. Louis: 6.6 per cent., high school; 55.7 per cent., elementary teachers; 12.5 per cent., supervision.

Boston: 12.57 per cent., high school; 52.32 per cent., elementary teachers; 8.07 per cent., supervision.

Baltimore: 9 per cent., high school; 62.5 per cent., elementary teachers; 5.6 per cent., supervision.

A comparison of these separate items from these five large cities raises several questions in regard to the per cent. of high-school teachers' salaries, elementary teachers' salaries, and for supervision. Custom and local conditions will probably furnish a satisfactory explanation in each case, each system being a growth out of previous practice.

A careful comparison of groups of cities will reveal many anomalies, not only in each group, but in comparing one group with another, and yet the percentage appropriated for instruction and supervision runs very nearly parallel throughout the groups of cities, according to population. This was hardly to be expected when each school board works at these questions in its own way, seldom or never consulting other boards as to the division of appropriations. By practice nearly all systems of schools have approximated a safe working basis. The per cent. paid to high-school teachers, is:

First group.....	8.8	Third group.....	9.0	Sixth group.....	11.3
Second group.....	9.7	Fourth group.....	10.8	Seventh group.....	14.3
		Fifth group.....	9.8		

The inference is that pupils in the smaller cities are going to high school from the rural and suburban population in greater numbers proportionately than in the larger cities. The percentage appropriated for teachers' salaries in the elementary schools in cities of 200,000 inhabitants and upward, is nearly a constant. Total paid elementary teachers:

First group.....	58.5	Third group.....	55.5	Sixth group.....	52.
Second group.....	56.8	Fourth group.....	52.3	Seventh group.....	46.49
		Fifth group.....	54.		

Supervision costs in each respectively:

First group.....	8.7	Third group.....	9.9	Sixth group.....	10.6
Second group.....	9.1	Fourth group.....	9.9	Seventh group.....	9.6
		Fifth group.....	11.4		

Putting the three items, high-school salaries, elementary-school salaries, and supervision, under the head of instruction, the percentage of cost in each group of cities, is as follows:

First group.....	76.	Third group.....	74.4	Sixth group.....	73.9
Second group.....	74.9	Fourth group.....	73.	Seventh group.....	70.39
		Fifth group.....	75.2		

There is little fluctuation in janitor service taking the cities in groups as in the previous cases. Service costs:

First group.....	7.5	Third group.....	6.8	Sixth group.....	6.1
Second group.....	6.4	Fourth group.....	6.7	Seventh group.....	7.37
		Fifth group.....	6.5		

In the department of repairs there seems to be no determining factor, judging from the outlay of each individual city, but by groups the mean averages are not so very divergent. The percentages are:

First group.....	5.6	Third group.....	4.8	Sixth group.....	3.9
Second group.....	5.5	Fourth group.....	3.9	Seventh group.....	3.
		Fifth group.....	4.1		

The item of fuel varies from almost nothing in the extreme South and in parts of California, to 11 per cent. at Rutland, Vt. The mean average cost in Chicago and Philadelphia is 3.2 per cent. of the total expenditure. In the cities of the second group, 4.1 per cent.; third group, 3.5 per cent.; sixth group, 3.8 per cent.; seventh group, 6.3 per cent. The rate is 10 per cent. at Madison and Burlington, and at Lansing 8 per cent. of the total school expenditure.

As to the matter of free textbooks, there is not sufficient data to warrant a general statement, yet from a partial investigation, it is the opinion of the committee, that, after the pupils are once supplied, 4 per cent. will be an adequate allowance for this item. We have no data as to whether the same care is taken of the free textbooks as when the parents supply them.

The amount required for school supplies, judged entirely from the reports submitted, can, with safety, be put at 3 per cent.

An examination of the reports from the various cities under the head of the "miscellaneous expenses" is, perhaps, with the exception of supervision, the most chaotic of any one of the items in the schedule. As an illustration, under this head, various cities report a percentage as follows:

Chicago.....	4.	Cleveland.....	4.	Allegheny.....	12.5
Philadelphia.....	8.4	Milwaukee.....	1.2	Syracuse.....	5.
St. Louis.....	8.2	Louisville.....	6.5	New Haven.....	7.
Boston.....	1.55	Minneapolis.....	2.6	St. Joseph.....	5.6
Baltimore.....	3.5	Buffalo.....	1.	Los Angeles.....	2.2
San Francisco.....	19.0	Providence.....	9.9	Paterson.....	2.
Pittsburg.....	16.3	Indianapolis.....	12.2	Omaha.....	5.5
Detroit.....	6.4	Kansas City, Mo.....	2.4	Scranton.....	7.2
		Toledo.....	12.3		

It would seem to be the practice in many cities when an expense item is difficult to classify that it is most easily disposed of by putting it into the "miscellaneous" account.

Tentative equations may be obtained by throwing this item into groups as was done in the previous subdivisions by grouping the cities according to population. The mean average percentage of total expenditure is found to be as follows:

First group.....	6.2	Third group.....	7.3	Sixth group.....	7.3
Second group.....	4.7	Fourth group.....	6.8	Seventh group.....	7.5
		Fifth group.....	5.7		

Special attention is called to the expenditures of the two suburban cities, Yonkers and Brookline, as representatives of several wealthy suburban cities in various sections of the country.

Yonkers appropriates for high-school teachers' salaries, 7.2 per cent.; Brookline, 15.9 per cent.

Yonkers appropriates for elementary teachers' salaries, 50.5 per cent.; Brookline, 53.5 per cent.

Yonkers appropriates for supervision, 10.8 per cent.; Brookline, 3.7 per cent.

It is seen that Yonkers paid 67.5 per cent. for instruction, and Brookline, 73.1 per cent.

TABLE I.—SCHOOL EXPENDITURES CLASSIFIED

GROUPS I AND II.—CITIES HAVING A POPULATION OF MORE THAN 500,000

NAME OF CITY	POPULATION	TOTAL EXPENSE	PERCENTAGE OF TOTAL FOR EACH ITEM								
			High Sch'l Tchrs.	Elementary Tchrs.	Supervision	Janitors	Repairs	Fuel	Text B'ks	Supplies	Miscellaneous
Chicago, Ill. ¹	1,698,575	\$6,342,502.60	7.4	61.1	9.8	8	3.7	3.6	.5	1.9	4
Philadelphia, Pa.....	1,293,697	3,609,245.88	9.9	56.02	7.7	7.08	4.3	2.8	....	3.9	8.4
St. Louis, Mo.....	575,238	1,610,647.32	6.6	55.7	12.5	8.1	4.1	1.5	1.3	2.1	8.2
Boston, Mass. ²	560,802	3,364,502.44	12.57	52.35	8.07	5.66	10.9	2.86	2.22	3.82	1.55
Baltimore, Md.....	508,957	1,408,978.39	9	62.5	5.6	6	3.1	4.2	3.9	1.7	3.5

GROUP III.—CITIES HAVING A POPULATION BETWEEN 200,000 AND 300,000

Cleveland, O.....	381,768	\$1,607,812.39	11	54.	8.6	7	8.3	4	3.2	4.1	3.7
Buffalo, N. Y.....	352,387	1,258,702.00	5.9	60.3	9.6	5.4	4.7	6.2	2.4	4.1	1.4
San Francisco, Calif...	342,782	1,381,398.51	7.8	52.9	10.3	3.8	1.2	2.5	...	1.6	1.6
Pittsburg, Pa.....	321,616	1,151,063.45	6	49.2	9.2	8.5	4.5	2.5	2.3	1.1	16.3
Detroit, Mich.....	285,704	886,638.07	11.6	51.9	11.9	9.6	3.3	3.4	1	1	6.4
Milwaukee, Wis.....	283,315	853,559.61	6.9	59.4	5.9	5.9	4.6	6.8	...	4.5	1.2
Newark, N. J.....	246,076	986,667.14	6.7	55.5	12.1	6.3	6.4	1.5	4	...	8.3
Louisville, Ky.....	204,731	528,323.87	13.7	48	12.4	7.7	6.1	1.7	.8	2.4	6.5
Minneapolis, Minn....	202,718	830,052.26	13.4	55	10	7	4	4	1.9	2.1	2.6

GROUP IV.—CITIES HAVING A POPULATION OF 100,000 TO 200,000

Providence, R. I.....	175,597	\$736,710.55	13.1	45.4	15.2	7.1	.2	4.7	1.8	2.4	9.9
Indianapolis, Ind.....	160,164	671,544.93	12.4	63	9.6	5.9	2.8	2.8	1.2	3	3
Kansas City, Mo.....	163,752	612,450.35	10.2	46.4	7	5.9	6.6	5.4	...	4.1	2.4
Rochester, N.Y.....	162,608	582,346.83	8.5	50.7	11.4	6.2	3.2	4.2	.4	3.4	12.5
Denver, Colo.....	133,859	868,948.41	13.74	54.2	8.72	5.68	8.37	3.25	2.41	1.54	6.74
Toledo, O.....	131,822	433,936.44	8	54.8	8.2	3.4	2.7	5.6	2.3	7.3	12.3
Allentown, Pa.....	129,896	452,212.81	5.4	45.6	10.4	6.6	6.8	6.9	1.3	2.5	12.5
Columbus, O.....	125,506	447,309.93	19.3	46.7	10.7	10.4	3.9	3.9	.6	1	4.3
Syracuse, N.Y.....	108,374	400,632.40	9	58.5	10.7	6	1.7	5.4	1.4	1.7	5
New Haven, Conn.....	108,027	445,065.54	11.5	47	9.2	6.5	2.9	5.1	1.8	7.3	7
Faterson, N. J.....	105,171	311,795.13	5.5	56.9	12.2	5.7	4.8	3.6	6.4	...	2
Los Angeles, Calif.....	102,470	588,203.52	8.6	62.1	9.4	5.6	5.3	1.4	1.9	3.2	2.2
St. Joseph, Mo.....	102,279	197,599.54	12.14	56	6.5	9.4	5.6	4.5	...	1	5.6
Omaha, Neb.....	102,255	401,887.73	11.5	55.5	8.5	8.7	2.1	4.2	2	1.3	5.8
Scranton, Pa.....	102,026	416,607.79	8.4	54.8	4.3	6.1	7	4.7	4	3.1	6.5

GROUP V.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

Albany, N.Y.....	94,151	\$311,364.17	9.4	47.1	14.4	5.6	5.7	9.2	2.3	2.4	4.2
Cambridge, Mass.....	91,886	433,440.49	14.2	51	11.6	8.2	3.17	3.1	2	2.4	4.4
Atlanta, Ga.....	89,782	184,286.20	10.2	57.7	16.5	3	5.1	1.9	.02	1.1	4.1
Grand Rapids, Mich...	87,505	389,564.05	10.2	45.8	11.8	7.5	2.6	4.3	.8	2.6	14.4
Nashville, Tenn.....	80,865	177,413.30	6.1	58.8	14.6	1.7	1.4	1.4	.19	1	4
Reading, Pa.....	78,961	218,846.84	9.2	59.1	2.1	10	2.9	3.8	3.6	2.6	6.7
Oakland, Calif.....	66,960	332,783.00	14.7	52.9	12.4	5.5	1	1.3	.9	2.2	8.5
Springfield, Mass.....	62,059	403,355.76	7.8	52.8	11.5	6.4	3.2	3	2.3	5.8	7.3
Troy, N.Y.....	60,651	183,205.00	8.9	67	6.7	8.7	1	2.6	.4	1.3	2.8
Evansville, Ind.....	59,007	207,952.83	10.5	43	16.3	6	3.8	1.9	1.5	...	17.2
Manchester, N. H.....	56,987	136,461.16	9	56.4	5.5	4.8	7.3	7.5	...	4.5	5.4
Utica, N. Y.....	56,383	197,916.50	10	50	16.6	5.7	3.7	6.3	.003	3	10
Peoria, Ill.....	56,100	223,843.71	11.4	41.3	14.3	7.3	12.1	2.6	...	8.7	.9
Charleston S. C.....	55,807	80,403.45	10.6	61.2	14.7	2.6	4.5	.8	3.4	.9	1.1
Duluth, Minn.....	52,660	237,553.45	7.7	50.2	10.3	10.3	3.4	8.2	1.7	2.6	5.5
Harrisburg, Pa.....	50,167	170,731.79	11.3	50.8	4.5	8.3	6.1	4.7	6.8	3.4	4

¹ Chicago: parental schools, \$49,316.98; normal schools, \$58,102.39; evening schools, \$82,918.33; not included in total, \$190,337.70.

² \$4.39 of 52.35 per cent. is for special schools.

TABLE I—Continued

GROUP VI.—CITIES HAVING A POPULATION OF 20,000 TO 50,000

NAME OF CITY	POPULATION	TOTAL EXPENSE	PERCENTAGE OF TOTAL FOR EACH ITEM								
			High Sch'l Tchrs.	Elementary Tchrs.	Supervision	Janitors	Repairs	Fuel	Text B'ks	Supplies	Miscellaneous
Yonkers, N. Y.....	47,931	\$274,017.30	7.2	50.5	10.8	5.3	6.3	6.8	3.6	6.4	2.7
Waterbury, Conn.....	45,857	180,918.00	6.2	60.7	10.0	5.2	5.3	5.5	4.8	1.4	...
Fort Wayne, Ind.....	45,115	144,106.81	...	66	15	6	1.4	.4	...	1.4	5.6
Lincoln, Neb.....	40,169	153,046.90	14.5	40.4	10.1	6.4	5.2	3.1	3.3	3.6	4.6
Wheeling, W. Va.....	38,878	108,044.34	5.5	57.8	13.5	5.3	8.0	4	...	...	5.3
Birmingham, Ala.....	38,145	73,556.40	8.8	52.6	15.1	5.0	1.1	1.8	...	3.5	10.8
Tacoma, Wash.....	37,714	185,149.79	9	56	11.6	7.3	2.7	2.3	.5	1.1	9.7
Spokane, Wash.....	36,848	196,767.74	10	49.9	8.9	8	4	3.8	3.4	5.5	5.7
Terre Haute, Ind.....	36,673	162,621.00	12.5	52.3	8.5	6.5	7.7	2.8	...	3.5	6.2
Dubuque, Iowa.....	36,206	96,121.66	11.3	48.6	17.3	7.2	5.1	4	...	1.7	4.6
Davenport, Iowa.....	35,254	161,754.24	9	42	14.2	5.4	13.6	3.6	4.8	...	7
Springfield, Ill.....	34,159	113,167.31	14.6	40	13.5	6.0	7.2	2.4	.9	2.5	3.3
Fitchburg, Mass.....	33,587	115,664.00	17.7	49.1	7.2	6.8	1.7	6.8	5.3	1.7	4
Knoxville, Tenn.....	32,637	56,808.44	10.4	54.8	17.7	6.9	1.4	2.4	.8	2.7	2.4
Wichita, Kans.....	31,560	68,147.00	12	45.3	18.2	8.3	6.3	3.9	...	4.3	1.3
Superior, Wis.....	31,091	142,208.50	6.2	48.7	0.0	8.6	4.2	6.0	2.1	3.6	9.6
Sacramento, Calif.....	29,282	185,302.50	5.5	73	7.2	4.2	4.7	1.6	1.1	1.7	2
La Crosse, Wis.....	28,896	98,197.85	0.63	53.82	10.5	9.18	2.95	5.62	2.06	2.20	3.35
Williamsport, Pa.....	28,757	88,026.88	10.2	53.8	3	7.1	5.7	2.1	2.1	1.7	6
Pueblo, Colo.....	28,157	94,835.36	11.4	47.4	11.8	3.1	7.0	1.8	...	4.5	8.4
Poughkeepsie, N. Y.....	24,029	84,189.00	14.8	43.3	6.5	3.4	5.1	6.6	5.1	1.5	14.2
Austin, Tex.....	22,258	60,351.45	17.1	50.9	3.3	3.6	1.6	1.5	...	4	21.3
Newport, R. I.....	22,034	106,425.85	17.2	48.43	0.41	6.49	7.08	4.62	1.60	2.75	5.37
Bangor, Me.....	21,850	70,231.97	10.4	48.7	10.9	6.1	3.8	5.1	3.1	4.1	17.5
Lima, O.....	21,723	79,327.99	7.9	51	3	8.1	7	4	5.7	...	9
San Jose, Calif.....	21,500	116,538.76	15.4	62.6	2.7	6.2	2.1	1.3	...	3.1	5
Columbia, S. C.....	21,108	21,664.18	11.2	57.5	12.8	3	2.6	2.1	.4	5.7	3.1
Colorado Spgs., Colo.....	21,085	174,518.67	10	36	11.3	4	4	2	3	6.8	21.4
Anderson, Ind.....	20,178	69,309.63	16.5	52.2	7.9	7.1	1.4	7.3	...	...	7.6

GROUP VII.—CITIES HAVING A POPULATION OF 10,000 TO 20,000

Brookline, Mass.....	19,935	\$155,675.11	15.9	53.5	3.7	8.1	4.5	3.7	2.2	5.3	3.2
Madison, Wis.....	19,164	62,802.49	23.4	38.5	9	7.8	3.1	10.9	.05	4.7	2.55
Burlington, Vt.....	18,640	63,884.31	16.6	40.9	5.3	8.8	1	10	4.7	.2	12.7
Richmond, Ind.....	18,226	75,859.90	14	49.2	8.3	5.7	2.5	5.4	...	9.4	5.5
Lansing, Mich.....	16,485	59,292.83	16	46.7	6.3	8.5	5	8	...	2.8	7
Ogden, Utah.....	16,313	73,873.00	11	41.3	14.6	7.9	4.9	3.2	...	2	14.2
Cheyenne, Wyo.....	14,087	30,753.38	12.7	53.9	7	6.8	4	2	2.6	2.6	12
Shreveport, La.....	16,013	33,024.00	8	46.8	28.7	6.6	.1	3	...	.1	2.7
Rutland, Vt.....	11,499	45,064.25	13.7	44.3	8.2	5.8	4.9	11	1.5	6	4.1
Moberly, Mo.....	10,000	24,142.94	16.5	45.3	6.2	7.7	3.6	6	1.6	1.3	11.4

A SUPPLEMENTARY LETTER OF INQUIRY

KANSAS CITY, MO., May 10, 1904.

Superintendent—

DEAR SIR: At a recent committee meeting on "Taxation for School Purposes," held in Chicago, an extended discussion and review of the statistics already in hand took place. Further verification and some modification of the figures returned are desirable.

I herewith hand you the statement of the expenditures of your schools as you furnished it for the year 1902-03. The committee is very desirous of having trustworthy information.

The annoyance of the return of your report for the third time, I trust, will be forgiven, and that you will make it convenient to return the modified report promptly to the undersigned. The greatest possibility of misapprehension occurs in only two items, to which your attention may be confined.

First, the item of "Supervision."—Under this head, in order that the basis of computation may be uniform, you are asked to include (1) the entire salary of superintendents, assistant superintendents, headmasters, and supervisors of departments; (2) the entire

salary of all principals who have *no* regular classes which they teach; (3) that portion of the salary of principals who teach all or a part of the time, which exceeds the salary of a regular teacher. For instance, if the principal receives \$2,000 a year and teaches half the time and the salary of a teacher doing corresponding work is \$700, the amount chargeable to supervision is \$1,650 and \$350 to elementary teaching; but if the principal teaches all the time and receives \$2,000 and a regular teacher doing the same kind of work is paid \$700, then \$1,300 should be charged to supervision.

Second, the item of "Miscellaneous."—Under this head, state definitely what items are included. May I not have your reply at once?

Very sincerely yours,

J. M. GREENWOOD, *Chairman.*

The following brief explanations furnished by the superintendents of the different cities show what items are included under the head of "Miscellaneous:"

CHICAGO.—All items not properly chargeable to items specified.

ST. LOUIS.—Contingent fund, examining books, expense, furniture, gas, electric light, insurance, kindergarten supplies, kindergarten pianos, planting trees, rent of school-houses, World's Fair exhibit, salaries of officers, street sprinkling, taxes—special, vault cleaning, water license, legal expense.

BALTIMORE.—Printing, advertising, etc., janitor supplies.

BOSTON.—Rent of school buildings, etc., etc.

DETROIT.—Officers' and clerks' salaries, kindergarten supplies, manual-training equipment and supplies, janitor supplies, furniture and fixtures, light and motor current, rent of buildings, insurance, office expense, census enumeration, books.

NEWARK.—Miscellaneous includes medical inspectors' salaries, officers' salaries, furniture and supplies, manual-training supplies, heating apparatus, light and power, water, rent, insurance, playgrounds, incidentals.

MINNEAPOLIS.—Rent, insurance, administrative and incidental expenses.

LOUISVILLE.—Law fees, printing and stationery for schools, advertising, census, expense, janitor supplies, insurance, light, water, repairs to furniture and apparatus, commencement expenses for high schools, the salary of the secretary, stenographer, and bookkeepers, supervision of buildings.

DENVER.—Salaries, water, light, general supplies, printing, insurance, current interest, rent, transportation, telephone, general expenses.

NEW HAVEN.—Salaries of officers (other than the superintendents of schools), salaries of clerical assistants, rent, school census, gas, telephone service, graduation expenses, express, cartage, travel, incidentals, electrical current.

SCRANTON.—Gas, telephone, rent, water, labor, furniture, horse and wagon, legal expenses, tax refunding.

OMAHA.—Advertising, cartage, census enumerating, election expenses, examination committee expenses, freight, legal expenses, messenger service, page service, postage, printing, piano rent and tuning, stationery for secretary and superintendent's office, telephones.

LOS ANGELES.—Normal work, electricity in schools, gas, rent of extra rooms, street assessments, water, rent, institute rent of pianos, commencement exercises, insurance of buildings.

ALBANY.—Salaries of superintendents of buildings, clerk of board, stenographer and two attendance officers, compulsory law expenses, night schools, books for school library, school furniture, apparatus, and such incidentals as freight, cartage, telephones and insurance.

NASHVILLE.—Salary of one clerk, librarian, carpenter, manual-training supplies, census expenses, postage, telephones, brooms, soap, etc.

READING.—Officers' salaries, secretary, treasurer, clerk, librarian, expenses to conventions, etc.

OAKLAND.—School furniture, census, gas, light, electric power, hardware, insurance, etc.

MANCHESTER.—Books and stationery, furniture and supplies, manual training, night schools, salaries of school board, clerk, truant officer.

UTICA.—Salaries of officers except superintendent of buildings, janitor supplies, printing, postage, stationery.

PEORIA.—Only things that cannot be classified under any other head.

CHARLESTON.—Ice tickets, postage, stationery for office use and other incidentals.

WATERBURY.—No expenditure under the head of "Miscellaneous."

LINCOLN.—Salary of truant officer, transportation, rent, messenger service, laundry, water, gas, electricity, commencement exercises.

TERRE HAUTE.—Clerks, interest, enumeration of children, insurance, telephone, rent, light, commission on state textbooks, labor, hauling.

DUBUQUE.—Salaries of secretary, treasurer, clerk and librarian, census, telephone, postage, rent, advertising, freight, drayage, gas, telegrams, water, school election.

FITCHBURG, MASS.—Rents, gas, electric light, clerk, truant officer and numerous other items.

KNOXVILLE.—Postage, hauling, express and freight, rent, cleaning up buildings, extra help, toilet supplies, supplies for manual training.

WICHITA.—Insurance, rents, truant officer, printing, lectures, scavengers, enumeration.

WHEELING, W. VA.—Salary of officers, books, stationery and supplies, printing and advertising, census and enumeration, commencement exercises, rent of board rooms, insurance, refund taxes, salaries of examination committee, teachers' institute, dues to suburban board of education, repairing board rooms, telephone, office supplies, etc., etc.

SUPERIOR.—Bonds and interest, furniture, fixtures, postage, freight, drayage, express, rent, laboratory supplies, carpenter services, printing and advertising, truant officer, light and power, transportation, insurance and repairs, improvements, and a small miscellaneous account.

SACRAMENTO, CALIF.—Telephone rent, soap, laundry, express, drayage, diplomas, etc.

LA CROSSE, WIS.—Postage, telephone, express, labor, electric light, gas, printing, furniture, and other incidentals.

WILLIAMSPORT.—Insurance, salary of librarian, salary of attendance officer, bills for freight and express, bills for general expenses of office, etc.

BANGOR, ME.—Books, regular school supplies, furniture, fuel, salaries, janitors.

SAN JOSE.—Feed for superintendent's horse, school census, apparatus, cartage, rent, water, printing, telephone, gas, insurance, etc.

BIRMINGHAM.—Salaries of secretary and librarian, insurance, rents, census, interest on loans, printing annual report, school furniture, over-draft from last year, general expenditure.

COLUMBIA, S. C.—School furniture, interest, buildings.

CHEYENNE.—Water, rent, insurance, clocks, hardware, furniture, lights, printing, trees, interest, library, clerk's salary, election expenses, postage, stationery, office supplies.

MADISON.—Apparatus and library, clerk's salary, printing, insurance, interest.

Table II is based on the reports of expenditures furnished by the city superintendents for the school year of 1902-03, and it includes in the aggregate these three items: High-school teachers' salaries, elementary teachers' salaries, and the cost of supervision, or, more briefly, the cost of instruction as distinguished from the other expenditures:

TABLE II

Chicago, Ill.....	78.6	Scranton, Pa.....	67.5	Fitchburg, Mass.....	74
Philadelphia, Pa.....	73.6	Albany, N. Y.....	70.9	Knoxville, Tenn.....	82.9
St. Louis, Mo.....	78.1	Cambridge, Mass.....	76.8	Superior, Wis.....	64.8
Boston, Mass.....	72.99	Atlanta, Ga.....	84.4	Sacramento, Calif....	85.7
Baltimore, Md.....	77.6	Grand Rapids, Mich.	77.8	La Crosse, Wis.....	73.95
San Francisco, Calif.	70	Nashville, Tenn.....	87	Williamsport, Pa.....	67.3
Pittsburg, Pa.....	64.4	Reading, Pa.....	70.4	Pueblo, Colo.....	70.6
Detroit, Mich.....	74.4	Oakland, Calif.....	80	Wichita, Kas.....	75.5
Milwaukee, Wis.....	79	Springfield, Mass....	72.1	Poughkeepsie, N. Y..	64.4
Cleveland, Ohio.....	74	Evansville, Ind.....	69.8	Austin, Texas.....	71.3
Newark, N. J.....	74.3	Manchester, N. H....	70.9	Newport, R. I.....	71.9
Louisville, Ky.....	75.9	Utica, N. Y.....	76.6	Bangor, Me.....	76
Minneapolis, Minn....	78.4	Charleston, S. C....	86.5	Lima, Ohio.....	61.9
Buffalo, N. Y.....	78.5	Duluth, Minn.....	68.2	San Jose, Calif.....	85.3
Providence, R. I.....	73.5	Harrisburg, Pa.....	66.6	Columbia, S. C.....	81.5
Indianapolis, Ind....	73.8	Troy, N. Y.....	82.2	Colorado Sp'gs, Colo.	57.3
Kansas City, Mo.....	75.3	Peoria, Ill.....	68.7	Madison, Wis.....	70.9
Rochester, N. Y.....	70.6	Yonkers, N. Y.....	68.7	Burlington, Vt.....	62.8
Denver, Colo.....	76.66	Waterbury, Conn....	77.8	Richmond, Ind.....	71.5
Toledo, Ohio.....	71	Ft. Wayne, Ind.....	81	Lansing, Mich.....	68.3
Allegheny, Pa.....	61.4	Lincoln, Neb.....	74	Ogden, Utah.....	66.9
Syracuse, N. Y.....	78.2	Wheeling, W. Va....	76.8	Cheyenne, Wyo.....	73.6
New Haven, Conn....	67.7	Birmingham, Ala....	77.1	Shreveport, La.....	83.5
St. Joseph, Mo.....	74.19	Tacoma, Wash.....	76.6	Moberly, Mo.....	68
Los Angeles, Calif....	80.1	Terre Haute, Ind....	73.3	Rutland, Vt.....	66.2
Columbus, Ohio.....	76.4	Dubuque, Iowa.....	77.2	Anderson, Ind.....	76.6
Paterson, N. J.....	76.9	Davenport, Iowa....	65.2	Spokane, Wash.....	68.8
Omaha, Neb.....	75.5	Springfield, Ill.....	77.1		

Table III was computed for the purpose of showing what per cent. the school expenditure for maintenance and operation is of the total municipal expenditures, based upon the data collected and published by the Department of Labor in *Bulletin* No. 42, September, 1902.

TABLE III

CITY	Per Cent. of Total Expenditures	Total for Maintenance and Operation of Schools	Total City Operating Expenses
New York, N. Y.....	19.16	\$19,731,629	\$102,046,873
Chicago, Ill.....	36.85	8,203,493	22,266,661
Philadelphia, Pa.....	17.37	3,319,604	19,106,707
St. Louis, Mo.....	17.50	1,536,140	8,715,821
Boston, Mass.....	13.80	3,043,640	21,898,291
Baltimore, Md.....	18.61	1,417,392	7,613,756
Cleveland, O.....	26.16	1,257,345	4,805,717
Buffalo, N. Y.....	19.80	1,161,834	5,865,285
San Francisco, Calif....	19.08	1,166,763	5,891,297
Cincinnati, O.....	18.12	1,126,631	6,215,866
Pittsburg, Pa.....	15.60	843,648	5,406,446
New Orleans, La.....	11.12	478,025	4,297,808
Detroit, Mich.....	21.44	869,713	4,055,966
Milwaukee, Wis.....	20.49	764,068	3,733,315
Washington, D. C.....	21.95	1,182,016	5,387,271
Newark, N. J.....	21.77	830,081	3,812,511
Jersey City, N. J.....	13.62	500,332	3,598,464
Louisville, Ky.....	18.59	512,947	2,774,987
Minneapolis, Minn....	25.03	736,081	2,044,208
Providence, R. I.....	21.34	739,695	3,465,201

TABLE III—Continued

City	Per Cent. of Total Expenditures	Total for Maintenance and Operation of Schools	Total City Operating Expenses
Indianapolis, Ind.	32.75	\$558,630	\$1,706,434
Kansas City, Mo.	20.17	555,732	2,751,935
St. Paul, Minn.	24.67	584,702	2,368,991
Rochester, N. Y.	16.67	550,031	3,238,368
Denver, Colo.	35.93	679,091	1,889,983
Toledo, O.	25.33	398,805	1,574,315
Allegheny, Pa.	22.14	363,027	1,639,540
Columbus, O.	29.15	421,588	1,446,274
Worcester, Mass.	21.94	517,844	2,364,250
Syracuse, N. Y.	17.86	410,459	2,290,883
New Haven, Conn.	26.35	382,950	1,453,412
Paterson, N. J.	25.48	313,166	1,228,754
Fall River, Mass.	20.22	326,335	1,613,904
St. Joseph, Mo.	17.73	160,490	904,906
Omaha, Neb.	27.16	392,276	1,144,287
Los Angeles, Calif.	33.76	497,016	1,472,576
Memphis, Tenn.	15.39	140,863	915,090
Scranton, Pa.	41.37	315,146	761,731
Lowell, Mass.	23.58	331,899	1,407,470
Albany, N. Y.	20.25	294,065	1,452,016
Cambridge, Mass.	20.37	439,543	2,157,086
Portland, Ore.	28	268,791	959,286
Atlanta, Ga.	14.32	166,842	1,164,751
Grand Rapids, Mich.	29.42	304,450	1,034,506
Dayton, O.	33.77	318,402	943,194
Richmond, Va.	98.35	124,107	1,261,816
Nashville, Tenn.	20.63	169,799	822,282
Seattle, Wash.	23.56	263,959	1,120,302
Hartford, Conn.	26.45	385,731	1,457,939
Reading, Pa.	30.70	212,326	691,480
Wilmington, Del.	29.22	195,109	671,113
Camden, N. J.	28.93	242,021	836,568
Trenton, N. J.	27.70	222,246	799,660
Bridgeport, Conn.	22.79	179,775	782,711
Lynn, Mass.	19.52	237,972	1,218,840
Oakland, Calif.	40.89	299,017	731,181
Lawrence, Mass.	22.93	185,821	810,371
New Bedford, Mass.	23.07	234,940	1,107,980
Des Moines, Iowa.	36.69	272,444	742,460
Springfield, Ill.	30.92	359,560	1,162,739
Somerville, Mass.	28.39	294,374	1,036,717
Troy, N. Y.	21.18	215,120	1,015,681
Hoboken, N. Y.	22.43	185,560	828,814
Evansville, Ind.	29.26	175,229	598,742
Manchester, N. H.	19.94	125,929	631,284
Utica, N. Y.	26.04	169,149	640,502
Peoria, Ill.	28.67	199,306	694,825
Charleston, S. C.	12.75	77,443	607,227
Salt Lake City, Utah.	33.40	264,557	780,942
San Antonio, Tex.	25.84	107,065	417,673
Duluth, Minn.	24.09	241,867	1,006,551
Erie, Pa.	31.12	137,806	442,985
Elizabeth, N. J.	26.69	126,660	474,570
Wilkesbarre, Pa.	38.74	144,211	372,229
Kansas City, Kas.	22.03	116,611	550,042
Harrisburg, Pa.	33.20	157,604	448,155
Portland, Me.	20.10	139,571	694,289
Yonkers, N. Y.	24.66	207,045	829,422
Warfield, Va.	69.68	58,774	843,462
Waterbury, Conn.	42.49	179,955	423,460
Holyoke, Mass.	24.88	197,117	791,951
Ft. Wayne, Ind.	30.70	111,732	363,835
Youngstown, O.	34.03	145,374	415,932
Houston, Tex.	18.21	125,231	681,382
Covington, Ky.	19.71	98,823	474,810
Akron, O.	44.13	165,828	375,527
Dallas, Tex.	19.48	92,762	466,822
Saginaw, Mich.	33.97	142,353	419,033
Lancaster, Pa.	35.67	88,944	249,353
Lincoln, Neb.	33.63	117,821	350,259
Brockton, Mass.	22.17	140,787	635,042
Binghamton, N. Y.	35.28	156,363	443,110
Pawtucket, R. I.	20.39	134,843	664,189
Altoona, Pa.	32.24	88,699	275,085
Wheeling, W. Va.	21.54	94,545	438,783
Birmingham, Ala.	17.17	50,718	412,982
Little Rock, Ark.	38.41	76,427	198,953

CITIES GROUPED GEOGRAPHICALLY

For convenience of reference geographically, the cities are grouped into six subdivisions in which thirteen cities are in New England group, seventeen in New York, Pennsylvania, New Jersey, and Delaware, twenty in the Upper Mississippi Valley, east of the Mississippi River, ten in the Southern States, twelve in the Central and Upper Mississippi Valley east of the Rocky Mountains, and twelve in the Western and Pacific Slope States.

TABLE IV
GROUP I.—NEW ENGLAND CITIES

NAME OF CITY	POPULATION	TOTAL EXPENSE	PERCENTAGE OF TOTAL FOR EACH ITEM							
			High Sch'l Tchrs.	Elementary Tchrs.	Super-vision	Janitors	Re-pairs	Fuel	Text B'ks	Miscellaneous
Boston, Mass.....	560,802	\$3,364,592.44	11.65	49.11	12.1	5.66	10.9	2.86	2.22	3.82
Providence, R. I.....	175,507	736,710.55	13.1	45.2	15.2	7.1	.2	4.7	1.8	0.9
New Haven, Conn.....	108,027	445,065.54	11.5	47	9.2	6.5	2.9	5.1	.8	7.3
Cambridge, Mass.....	91,886	443,446.49	14.2	51	11.6	8.2	3.17	3.1	2	4.4
Springfield, Mass.....	62,059	403,355.76	7.8	52.8	11.5	6.4	3.2	3	2.3	5.8
Manchester, N. H.....	56,887	136,461.16	9	56.4	5.5	4.8	7.3	7.5	...	4.5
Waterbury, Conn.....	45,857	180,018.00	6.2	60.7	10.9	5.2	5.3	5.5	4.8	1.4
Fitchburg, Mass.....	33,587	115,664.00	17.7	49.1	7.2	6.8	1.7	6.8	5.3	1.7
Newport, R. I.....	22,034	106,425.86	17.12	48.43	6.41	6.49	7.08	4.62	1.60	2.75
Bangor, Me.....	21,850	70,231.97	16.4	48.7	10.9	6.1	3.8	5.1	3.1	4.1
Brookline, Mass.....	19,035	155,675.11	15.9	53.5	3.7	8.1	4.5	3.7	2.2	5.3
Burlington, Vt.....	18,640	63,884.31	16.6	40.9	5.3	8.8	1	10	4.7	2
Rutland, Vt.....	11,499	45,064.25	13.7	44.3	8.2	5.8	4.9	11	1.5	6

GROUP II.—CITIES OF NEW YORK, PENNSYLVANIA, NEW JERSEY, AND DELAWARE

Philadelphia, Pa.....	1,293,697	\$3,609,245.88	9.9	56.02	7.7	7.8	4.3	2.8	...	3.9	8.4
Buffalo, N. Y.....	352,387	1,285,702.00	5.9	60.3	9.6	5.4	4.7	6.2	2.5	4.1	1
Pittsburg, Pa.....	321,616	1,151,063.15	6	49.2	9.2	8.5	4.5	2.5	2.3	1.1	16.3
Newark, N. J.....	245,076	986,667.14	6.7	55.5	12.1	6.3	6.4	1.5	4	...	8.3
Rochester, N. Y.....	162,608	582,346.83	8.5	50.7	11.4	6.2	3.2	4.2	.4	3.4	12.5
Allegany, Pa.....	129,896	452,272.81	5.4	45.6	10.4	6.6	6.8	6.9	1.3	2.5	12.5
Syracuse, N. Y.....	108,374	469,632.40	9	58.5	10.7	6	1.7	5.4	1.4	1.7	5
Paterson, N. J.....	105,171	311,793.13	5.5	56.9	12.2	5.7	4.8	3.6	6.4	...	2
Scranton, Pa.....	102,026	416,607.79	8.4	54.8	4.3	6.1	7	4.7	4.4	3.1	6.5
Albany, N. Y.....	94,151	311,364.17	9.4	47.1	14.4	5.6	5.7	9.2	2.3	2.4	4.2
Reading, Pa.....	78,961	218,846.84	9.2	59.1	2.1	10	2.9	3.8	3.6	2.6	6.7
Troy, N. Y.....	60,651	183,205.00	8.9	67	6.7	8.7	1	2.6	.4	1.3	2.8
Utica, N. Y.....	56,383	197,916.50	10	50	16.6	5.7	3.7	6.3	.003	3	10
Harrisburg, Pa.....	50,167	170,731.79	11.3	50.8	4.5	8.3	6.1	4.8	6.8	3.4	4
Yonkers, N. Y.....	47,931	274,017.30	7.2	50.5	10.8	5.3	6.3	6.8	3.6	6.4	2.7
Williamsport, Pa.....	28,757	88,026.88	10.2	53.8	3.3	7.1	5.7	5.7	2.1	2.1	7.6
Poughkeepsie, N. Y.....	24,029	84,189.00	14.8	43.3	6.5	3.4	5.1	6.6	5.1	1.5	14.2

GROUP III.—CITIES OF THE MISSISSIPPI VALLEY, EAST OF THE MISSISSIPPI RIVER

Chicago, Ill.....	1,698,575	\$6,342,502.60	7.4	61.1	9.8	8	3.7	3.6	.5	1.9	4
Cleveland, O.....	381,768	1,697,812.30	11	54	8.2	7	8.3	4	3.2	...	3.7
Detroit, Mich.....	285,704	986,638.00	11.6	51.9	11.9	9.6	3.3	3.4	1	1	6.4
Milwaukee, Wis.....	285,316	853,559.61	6.9	59.4	11.4	5.9	4.6	6.8	...	4.5	1.2
Indianapolis, Ind.....	169,164	671,544.93	12.4	63	6.6	5.9	2.8	2.8	1.2	3	3
Toledo, O.....	131,822	433,936.44	8	54.8	8.2	3.4	2.7	5.6	2.3	7.3	12.3
Columbus, O.....	125,560	447,309.93	19.3	46.7	10.7	10.4	3.9	3.9	.6	1	4.3
Grand Rapids, Mich.....	108,374	469,632.40	9	58.5	10.7	6	1.7	5.4	1.4	1.7	5
Evansville, Ind.....	59,007	207,952.82	10.5	43	16.3	6	3.8	1.9	1.5	...	17.2
Peoria, Ill.....	56,100	223,843.71	11.4	41.3	14.3	7.3	12.1	2.6	...	8.7	.9
Ft. Wayne, Ind.....	45,115	144,106.81	...	66	15	6	1.4	.4	...	1.4	5.6
Terre Haute, Ind.....	36,673	162,621.00	12.5	52.3	8.5	6.5	7.7	2.8	...	3.5	6.2
Springfield, Ill.....	34,159	113,167.31	14.6	49	13.5	6.9	7.2	2.4	.9	2.5	3.3
Superior, Wis.....	31,001	142,208.50	6.2	48.7	9.9	8.6	4.2	6.9	2.1	3.6	9.6
La Crosse, Wis.....	28,895	98,197.85	9.63	53.82	10.5	9.18	2.95	5.62	2.96	2.29	3.35
Lima, O.....	21,723	79,327.99	7.9	51	3	8.1	.7	4	5.7	.9	17.5
Anderson, Ind.....	20,178	69,809.63	16.5	52.2	7.9	7.1	1.4	7.3	...	...	7.6
Madison, Wis.....	19,164	62,802.49	23.4	38.5	9	7.8	3.1	10.9	.05	4.7	2.55
Richmond, Ind.....	18,226	75,899.14	49.2	8.3	5.7	2.5	5.4	...	...	9.4	5.5
Lansing, Mich.....	16,485	59,292.83	16	46.7	6.3	3.5	5	8	...	2.8	7

*Chicago, Ill.: Parental schools, \$49,316.98; normal schools, \$58,102.30; evening schools, \$82,018.33; not included in above, \$190,337.70. "I think it is fair to assume that all money paid to superintendents and principals is paid for supervision."—E. G. COOLEY.

TABLE IV—Continued
GROUP IV.—CITIES OF THE SOUTHERN STATES

NAME OF CITY	POPULATION	TOTAL EXPENSE	PERCENTAGE OF TOTAL FOR EACH ITEM								
			High Sch'l Tchrs.	Elementary Tchrs.	Supervision	Juniors	Repairs	Fuel	Text B'ks	Supplies	Miscellaneous
Louisville, Ky.....	204,731	\$516,821.35	14	49.2	12.7	7.9	6.3	1.7	.8	2.4	5
Atlanta, Ga.....	89,782	184,286.20	10.2	57.7	16.5	10.2	5.1	1.9	.02	7.2	4.1
Nashville, Tenn.....	80,865	177,413.30	6.1	58.8	22.1	4.6	1.7	1.4	.19	1	4
Charleston, S. C.....	55,807	80,403.45	10.6	61.2	14.7	2.6	4.5	1.8	.3	.9	1.1
Wheeling, W. Va.....	38,878	108,644.34	5.5	57.8	13.5	5.3	8.9	4	.....	5.3	.....
Birmingham, Ala.....	38,145	73,556.40	8.8	52.6	15.1	5.9	1.1	1.8	.....	3.5	10.8
Knoxville, Tenn.....	32,037	56,808.44	10.4	54.8	17.7	6.9	1.4	2.4	.8	2.7	2.4
Austin, Tex.....	22,258	60,351.45	17.1	50.9	3.3	3.6	1.6	1.5	.....	.4	21.3
Columbia, S. C.....	21,108	21,664.18	11.2	57.5	12.8	3	2.6	2.1	.4	5.7	3.1
Shreveport, La.....	16,013	33,024.00	8	46.8	28.7	6.6	.1	3	.....	.1	2.7

GROUP V.—CITIES IN THE UPPER AND MISSISSIPPI VALLEY AND EAST OF THE MISSISSIPPI RIVER

St. Louis, Mo.....	575,238	\$1,662,987.32	6.9	41.4	29.8	8.1	4.1	1.5	1.3	2.1	8.2
Baltimore, Md.....	508,957	1,408,978.39	9	62.5	6.1	6	3.1	4.2	3.9	1.7	3.5
Minneapolis, Minn.....	202,718	830,052.26	13.4	55	10	7	4	4	1.9	2.1	2.6
Kansas City, Mo.....	163,752	612,450.35	19.2	40.4	9.7	5.9	6.6	5.4	.....	4.1	2.4
St. Joseph, Mo.....	102,279	197,599.54	12.14	56	6.3	9.4	5.6	4.5	.....	1	5.6
Omaha, Neb.....	102,255	401,887.73	11.5	55.5	8.5	8.7	2.1	4.2	2	1.3	5.8
Duluth, Minn.....	52,969	237,553.45	7.7	50.2	10.3	10.3	3.4	8.2	1.7	2.6	5.5
Lincoln, Neb.....	40,169	153,640.90	14.5	40.4	19.1	6.4	5.2	3.1	3.3	3.6	4.6
Dubuque, Iowa.....	36,296	96,121.66	11.3	48.6	17.3	7.2	5.1	4	.....	1.7	4.6
Davenport, Iowa.....	35,254	161,754.24	9	42	14.2	5.4	13.6	3.6	4.8	.....	7
Wichita, Kans.....	31,560	68,147.00	12	45.3	18.2	8.3	6.3	3.9	.....	4.3	1.3
Moberly, Mo.....	10,000	24,142.94	16.5	45.3	6.2	7.7	3.6	6	1.6	1.3	11.4

GROUP VI.—CITIES OF THE WESTERN AND PACIFIC SLOPE STATES

San Francisco, Calif....	342,782	\$1,381,308.51	7.8	52.9	10.3	3.8	1.2	.5	.4	1.6	10.6
Denver, Colo.....	133,859	868,948.41	13.74	54.2	8.72	5.68	8.37	3.25	2.41	1.54	6.79
Los Angeles, Calif.....	102,479	588,203.52	8.6	62.1	9.4	5.6	5.3	1.4	1.9	3.2	2.2
Oakland, Calif.....	66,960	332,782.00	14.7	52.9	12.4	5.5	1	1.3	.9	2.2	8.5
Tacoma, Wash.....	37,114	185,149.79	9	56	11.6	7.3	2.7	2.3	.5	1.1	9.7
Spokane, Wash.....	36,848	166,767.74	10	49.9	8.9	7.3	4	3.8	3.4	5.5	5.7
Sacramento, Calif.....	29,282	185,302.50	5.5	73	7.2	4.2	4.7	1.6	1.1	1.7	2
Pueblo, Colo.....	28,157	94,835.36	11.4	47.4	11.8	7.1	7.9	1.8	.....	4.5	8.4
San Jose, Calif.....	21,500	116,538.76	15.4	62.6	2.7	6.2	2.1	1.3	.....	3.1	5
Colorado Spgs., Colo.....	21,085	174,518.67	10	36	11.3	4	4	2	3	6.8	21.4
Ogden, Utah.....	16,313	73,873.00	11	41.3	14.6	7.9	4.9	3.2	.....	2	14.2
Cheyenne, Wyo.....	14,087	30,768.28	12.7	53.9	7	6.8	4	2	2.6	2.6	12

B. SOME OBSERVATIONS ON TABLES I AND II.

SUPERVISION

What should be a fair and reasonable apportionment for supervision? How much supervision should obtain? The data indicate that the extreme limits in expense for effective supervision lie between 8 and 11 per cent. of that for maintenance and operation. Many cities are lower than the minimum and perhaps as many are above the maximum.

HIGH SCHOOL EXPENDITURES

A relatively high ratio of expense is noticeable chiefly in the following cities, some of which are university centers, namely: Madison, Columbus, Lincoln, Oakland, Austin, Boston and Minneapolis, while Kansas City,

Fitchburg, Bangor, Springfield, Ill., Newport, Poughkeepsie and Louisville maintain a correspondingly high ratio without the added incentive.

In one respect Kansas City occupies a unique position in that the board of education controls the public library and sustains it upon the same basis as the public schools. No special tax is levied for the support and maintenance of the public library, but it is carried on as a department of the city school system, designed not only for the education of the children, but as a continuation of the education of the adult population.

A cursory examination of Table I further reveals many variations of excessive expenditures, some of which should be mentioned with respect to the broader subjects of levying, collecting and apportioning school revenue each year. Wide differences exist in the percentages of expenditures for the same kind of service, or the cost of fuel, repairs, or "miscellaneous expenses." Some of these items depend upon prices perhaps originally agreed upon as a fair compensation for special lines of service; or, as in the case of fuel, on climatic or other conditions. In looking over the entire list of cities, the last item, "miscellaneous," is worthy of attention. Of the large cities in the first and second groups, St. Louis stands charged with 8.2 per cent., while Philadelphia has 8.4 per cent. and Boston 1.55 per cent. In the third group, San Francisco charged herself with 19.6 per cent. which appears entirely too large and doubtless includes some expenditures that should have been excluded; or it was an exceptionally heavy expenditure for that year. Providence, charged 9.9 per cent. for the same item, while Newark expended \$8.30 of every \$100 for the same purpose.

In cities having from 20,000 to 50,000 inhabitants, Tacoma is credited with 9.7 per cent. for "miscellaneous;" Superior, Wis., 9.6 per cent.; Poughkeepsie, N. Y., 14.2 per cent.; Austin, Texas, 21.3 per cent.; Lima, Ohio, 17.5 per cent.; Colorado Springs, Colo., with 21.4 per cent. Among the cities of the lowest group, the highest is Burlington, Vt., with 12.7 per cent.

The most reasonable explanation of these variations lies in the fact that many school boards defer some incidental expenditures until the very last moment, and then when they must be attended to, the outlay appears out of all proportion.

It would be a matter of public interest to know specifically whether reductions in other departments correspond to the increased cost in this department, and it is possible that the miscellaneous expense one year is very different from what it was the year previous, or it will be the year following, in the same town or city.

We have not yet reached a point where we can generalize safely relative to the comparative items of high-school teachers' salaries, elementary teachers' salaries, and the cost of supervision. If a city has twelve high schools, as has Boston, it will cost more proportionately to maintain those high schools than it will in St. Louis, where they have but four. There is a substantial agreement, however, as to the ratio which the amount of money paid for

instruction in its various forms bears to the total amount expended for schools. From 70 to 74 per cent. seems to be the average of normally situated cities. The difference in cost of fuel alone would explain considerable of the difference in the ratio between Buffalo, N. Y., of 78.5 per cent. and Los Angeles, Calif., of 80.1 per cent. for instruction. It will be observed also, that there is a tendency to a lower ratio of expense for the side of instruction where there are demands for excellent school buildings, and where the schools are equipped with appliances that teachers think necessary. In Fort Wayne, Ind., the ratio of expense for repairs is very low, 1.4 per cent.; the ratio for fuel is also very low, .4 per cent. These two items fall enough below the ratio of a city like Waterbury, Conn., to explain the higher standard which Fort Wayne seems to bear in the relative amount that that city devotes to the side of instruction. Again, Fort Wayne, having a population approximately the same as Waterbury, expends \$111,720 for school expenses as against \$179,955, expended in Waterbury. The entire municipal expenditure of Waterbury, however, is \$60,000, greater than that of Fort Wayne. We should expect, too, to find in a city like Boston, where the total operating expense of the city was \$21,888,291, and a city like St. Louis, that is larger than Boston, with a total operating expense of only \$8,715,000, a much larger expenditure for school purposes in Boston than in St. Louis. Properly interpreted this means that the standard of living is higher in Boston than it is in St. Louis, and the city of Boston pays more for the comfort and well-being of its inhabitants than the city of St. Louis pays for its inhabitants. An investigation of the comparative cost of schools in the period prior to 1860 shows that in Boston, in Cambridge, in Worcester, in Springfield, in Manchester, N. H., and in Holyoke, Mass., a very much larger proportion of the entire city expenditures in this period went for support of schools than in the period since 1860. In Springfield, Mass., in 1850, for instance, 50 per cent. of the entire municipal expenditures were devoted to schools, as against 30 per cent. in 1900. In the city of Boston, in 1800, 25 per cent. of the entire expenditures went for schools, and about the same proportion in 1826, as against 14 per cent. in 1900. An examination of the records in this period prior to 1860 also shows that a much larger percentage of the money devoted to the support of schools went to teachers' salaries than in the period after 1860. It is easy to understand that during this early era the cost of caring for schoolhouses, the cost of operating heating plants, the cost of furnishing books and supplies, and the cost of administration, was very much smaller. As a matter of course, then, the development of these demands in the later period, left a smaller increment proportionately to be devoted to the side of instruction. Notwithstanding the advance in teachers' salaries, a much smaller proportion of the total school expenditure is expended now for instruction than in the early period. This much seems certain that, notwithstanding prevalent opinion to the contrary, the cost of schools during the last forty years has not kept pace with the cost of admin-

istering other departments of the municipality. In short, the schools, instead of being inordinately expensive, have been compelled to give up directly and indirectly part of the income belonging to them in order that other departments of the city government may be properly taken care of. This is not necessarily a criticism upon the other departments of the city government. The cost of living measured by the same standards as obtained prior to 1860 has not only not increased but has greatly decreased. Our standard of living is so very much higher than it was that the cost of that higher standard has increased very greatly. If, however, one is willing to live in a house that is not equipped with modern conveniences, rents for such a house are no higher, if as high, than prior to 1860. It has been estimated by competent authorities that at the beginning of the Christian Era, \$100 would pay all the expenses incident to the care of a boy from birth until he was twenty-one. At the present time, it is doubtful whether \$2,500 is a large enough sum to expend for such purpose in the standard of living obtained in the lower middle class.

TEXTBOOKS AND SUPPLIES

The following table indicates the experience of the city of Omaha so far as the cost of textbooks is concerned, which seemingly demonstrates a rising and falling of expense in accordance with an established ratio:

	1890-91	1891-92	1892-93	1893-94	1894-95	1895-96	1896-97
Textbooks, etc.	\$6,188.56	\$7,860.49	\$9,253.34	\$10,660.90	\$6,180.42	\$6,648.09	\$7,704.27
Stationery.....	5,557.82	4,118.99	3,902.53	3,150.80	1,436.52	1,845.80	2,120.42
Supplies.....	1,444.87	1,972.32	3,586.74	5,574.09	3,075.63	2,974.51	2,357.52
Enrollment.....	13,279	14,095	14,900	15,334	15,807	16,999	16,580

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
Textbooks, etc.	\$7,756.41	\$12,122.21	\$11,159.54	\$6,429.59	\$11,901.89	\$8,135.44	\$7,481.81
Stationery.....	3,120.18	3,595.21	4,217.41	5,040.70	3,915.62	3,957.43	4,834.28
Supplies.....	2,109.73	3,740.09	3,447.18	6,124.38	2,967.74	3,677.51	6,517.40
Enrollment.....	18,271	18,970	19,667	19,384	19,704	19,020	19,500

Part of the inequality in expense as disclosed by different cities may be explained by this excessive expense ratio for 1900 being one of the higher terms of the ratio rather than the lower, as it may be in other cities. The item of 2.2 per cent. for the city of Boston represents the lowest results that can probably be obtained from great care in the purchase and preservation of books, a care and oversight that at times borders on parsimony. Where the rate for free textbooks rises above 3.5 per cent. of the appropriation, it is believed that an inspection of the items of expense will show that the cost of furnishing the high-school books in said city is excessive. This cost is certainly excessive where high-school attendance of 5 per cent. of the entire population is credited with an expenditure for textbooks amounting to 33½ per cent. of the entire appropriation for textbooks. The appropriation

for supplies indicates also great variation. It is believed that the appropriation for supplies ought not to exceed 60 per cent. of the appropriation for textbooks. In some cities, however, the cost of furnishing blank paper alone to the pupils exceeds in amount the cost of furnishing textbooks. The expense in the state of New Hampshire in the report for 1902, page 277, is interesting in this connection. The amount expended for textbooks is \$46,600; for supplies, \$24,749, and the total expenditure for running expenses is \$1,080,000. In 1902, the expenses for textbooks were \$49,684, for supplies \$27,360, and the total expenditure for the running expenses was \$1,070,000. The expenditures for the state of Vermont, as disclosed by the itemized statement from each town, as published in the annual report for each year, bear out the same ratio. These two states are the only ones which, to our knowledge, separate the items of textbooks and supplies both in detail and in summary form.

C. THE ADMINISTRATION OF SCHOOL AFFAIRS

Your committee believe that the most economical way of administering school affairs so as not to impair their efficiency, would be better and more plainly stated, "the receipt of the value of a dollar for each dollar expended." School administration does not differ from the administration of any other enterprise which involves expenditure. The directors of a great railway company refrain from purchasing equipment that adds nothing to the substantial returns. A great manufacturing enterprise makes no investment for material, except the material be necessary for the prosperous conduct of the institution; neither do great industrial or transportation companies expend great sums of money in independent or in judicious experimentation. They readily permit one institution of the kind to make trials of inventions and purchase plants for new projects, and wait to learn the result from the party experimenting before increasing their own respective plants and investments. In the school world we find continual introductions of new and novel devices, methods and modifications in courses of study made too frequently, and with the knowledge at the start that only an experiment is contemplated. We find at one time, new and expensive equipment along new lines purchased by school boards for the purpose of testing a new and novel scheme, urged to the outlay by expert agents, skillful salesmen, and bright business men, when such action by one body would be sufficient to determine the probable value of the investment, after which other boards could follow. This seems to, be the practice in the financial, industrial, and commercial world, but unfortunately, with the schoolmaster professing personal claim to originality, insistence upon individual trial is followed by outlay for experiment. An even greater folly than unnecessary expenditure accompanies such tests—the trifling with the educational training of hundreds of children whose rights demand that few, not many, be used to demonstrate the value of theories which may be practicable or impracticable.

School directors will do well to apply the prudence and judgment of forces in other activities of the world to school administration, and thereby assure economy in the conduct of schools and not sacrifice efficiency.

In the accompanying report can be read figures concerning detailed expenditure in administration of schools in one hundred cities in the United States, as a study of the tables of statistics will demonstrate. In a group of cities of about the same population, a marked difference will be noticed in the money spent. For illustration, reference to five cities far apart, viz.: Toledo, O., Allegheny, Pa., Columbus, O., Syracuse, N. Y., and New Haven, Conn. These cities, it will be noticed, expended for schools an average of \$450,000 a year.

Nineteen per cent. of this Columbus gave for high-school teachers' salaries, while Toledo gave 8 per cent. and Allegheny 5 per cent. for the same purpose. That is, Columbus, with the same school expenditure, paid its high-school teachers four times as much as did Allegheny and two times as much as did Toledo.

Allegheny gave 45 per cent. for its elementary teachers' salaries and Syracuse, N. Y. 58 per cent. Such observations from these tables can be made almost infinitely. The question to be answered with regard to economical expenditure is, are the high schools of Columbus so much better than the high schools of Allegheny, and the elementary schools of Syracuse, N. Y., so much superior to the elementary schools of Columbus, or do other conditions account for the difference? To extend this illustration a little further, the per cent. for janitor service was: Toledo, 3 per cent.; Allegheny, 6 per cent.; Syracuse, 6 per cent.; New Haven, 7 per cent.; Columbus, 10 per cent. Query: Is the janitor service of Columbus so much better than the janitor service in other cities, if so, is the administration economical—or is the plant non-economical?

It should be understood that, for a comprehension of this matter, many local interests and unusual environments, with sometimes an extraordinary large enrollment, must be reckoned with, and yet in a general way the mass of figures to which reference is made in this report gives substantial information with regard to economical administration. The superintendent of schools, although not in direct control of expenditure, ought to be able, with his hand on the lever, to exert a positive influence on unnecessary or illy considered expenditures. It is not easy to comprehend how money in each of the following cases is economically spent for janitor service: Reading, Pa., with an annual expenditure for schools of \$219,000 gives its janitors 10 per cent. of that amount; Toledo, 3 per cent.; Richmond, Ind., 5 per cent.; Omaha, Neb., 9 per cent.; Charleston, S. C., Columbia, N. C., and Atlanta, Ga., 3 per cent. Much greater differences will be noticed in expenditure for school supplies, which item is necessarily largely in control of the superintendents. Is it likely that modifications of environments or local conditions can satisfactorily account for this material difference in expenditures?

A spirit exists with the boards in many cities, in making repairs for schools, to confine the patronage to the town's tradesmen and craftsmen rather than to accept work from other places. However laudable such a practice may seem to the immediate actors, little defense can be made for such action. Any public body that pays from the public purse greater prices for work or material in order that their immediate community may have business, interferes with the economical administration of schools under its direction. Under such a policy, the Federal Government would permit public buildings in a given city to be constructed only by residents and taxpayers of that city.

Only a general statement with regard to the subject in hand will answer the purpose, viz.: Only when a school board administers its financial affairs along the same lines and with the same business acumen that the prosperous business firm or corporation does, will the administration of the schools be most economically administered. The statistics presented on other pages of this report give an unprecedented opportunity for boards of education and superintendents to correct financial errors of administration in the light of the experience of cities similarly situated throughout the country.

We are asked to notice what returns the people receive from the expenditures for schools.

First, the returns from having an intelligent community. This return alone is ample for the expenditure, because of the composition and conduct of our government and the almost unlimited right of the ballot. The well-informed man needs no essay or volume to persuade him of the value of cultured citizenship, and that the safety and perpetuity of the American government rests solely on an intelligent ballot; only by the hands of a well-informed citizen, can the ballot be deposited.

In this money-getting age, where one with difficulty leads his neighbor to thoughtfulness upon public expenditure, one most often meets with what we have learned to call the commercial spirit, that spirit whereby men measure effort by the dollars accumulated. With this thought in mind, the material for meeting this class of men has been placed in our hands by the board of education of Massachusetts.

The late Secretary Frank A. Hill of the Massachusetts board of education has recently put forth a unique argument based upon a former report by Commissioner Wm. T. Harris, for the money value of the public schools of that commonwealth. He says:

Each child in Massachusetts receives an average of seven years' schooling, while each child in the United States at large receives only 4.3 years' schooling. The average earning power of each person in Massachusetts is 79 cents a day, while for the country at large, it is only 40 cents. The ratio is 79 to 40, the excess being 39 cents per capita. It is to be noticed that this result has been reached by the independent calculations both of Dr. Harris, the United States Commissioner of Education, and of Mr. Wadlin, former chief of the Massachusetts bureau of labor statistics. Mr. Hill points out that this daily wealth-producing power of 39 cents per capita in excess of the average in the nation, means \$100 a year per capita, and \$275,000,000 a year more than it would yield if the

per capita production of the state were no greater than the average throughout the country. This is twenty-three times the annual expense for support and buildings. It is not necessary to attribute to the schools this vast excess of production above the average for the country to prove that they pay enormous material dividends. If so humble a fraction as a fifth or even a tenth part of this excess can be traced to schools, they are yet investments that each year return to the state much more than their annual cost. In this connection it will be found that while Massachusetts portrays such a noticeably large earning power for each person, that the school expenditures always bear a close relation to the local earning power. A careful consideration of the table prepared by the Commissioner of Education, may be profitably studied in connection with the Massachusetts report.

Second, referring to the table showing the percentage of the entire municipal expenses allowed to public schools, the reader will find among the highest: Chicago, 36.85 per cent.; Indianapolis, 32.73 per cent.; Denver, 35.93 per cent.; Los Angeles, 33.76 per cent.; Scranton, 41.37 per cent.; Dayton, 33.77 per cent.; Oakland, 40.89 per cent.; Salt Lake City, 33.40 per cent.; Harrisburg, 33.20 per cent. All of these with fifteen more, gave out of the entire municipal budget more than 30 per cent. thereof to schools. And yet, no intelligent observer dare conclude that this great difference in relative expenditure is indicative of the character of the school.

The reputation of the schools of Oakland, Calif., that takes 40 per cent. of the operating expenses for the schools of the city, is high. What shall be said of Boston, where the 40 per cent. is changed to 14 per cent. Here are presented the extremes in relative taxation for schools with no corresponding accounting for the output.

When one reads that the entire 13.8 per cent. in Boston and 17.5 per cent. in St. Louis of the total municipal expenditures is spent for the school department, additional information is required for an intelligent understanding. We must also notice, in Table III, that the expenditure for schools in Boston was \$3,043,640, and in St. Louis \$1,536,140, while the total city operating expenses for Boston was \$21,898,291, and in St. Louis it was \$8,715,821. While the school expenses of Boston were double that of St. Louis, the entire municipal expense in Boston was three times that of St. Louis, which means that the standard of school expense in Boston bears a relation to the increased standard of living in Boston, as compared with St. Louis, evidenced by the demands upon the municipality for outlays not demanded to the same extent in St. Louis.

The United States Commissioner of Education in a letter to the committee effectively summarizes the condition as follows:

First. That a city like Boston, with such an enormous amount of taxable property can furnish a much larger amount of money for schools per capita than a city on the borderland, that has, as yet, accumulated a comparatively small amount of taxable property.

Second. It is obvious also, that a community which has a comparatively small earning per inhabitant cannot afford to supply itself so liberally with schools as a city which pays high wages to its people.

Third. It is obvious that in spite of drawbacks of small taxable property and small wages, that a community having the average conviction of the people conscientiously in favor of education at whatever sacrifice, will tax itself very high rates in order to insure

schooling, while another community, with a lower standard of conviction in regard to the importance of education, will be content with a small rate of taxation for this purpose.

The different schemes of taxation in the Union, made up as they are of such far-differing laws, histories, and environments, make it necessary at present for each community to work out and execute its own method. Yet the total school expenses for the free public education, great as the sum seems to be, is found upon analysis to be most unreasonably small as compared with the per capita debt of England and France, and surely must and will be increased at least in proportion to the increase in all other lines of American society.

D. SUMMARY

Your committee believes that the authoritative power for levying taxes for the support of schools should rest in the immediate directory of the schools, whether such boards are elected by the people or appointed by mayors or courts. They, however, urge the importance of definite statutory limits upon the amount of school tax levied, and that two distinct funds be created—one for the current expenses and the other for permanent building improvements; further that the power of contracting debts for the school department be vested only in the people.

Instruction, Teachers' Salaries, and Supervision.—Your committee believes that so far as the cost of instruction is concerned, as shown by the data furnished, that the management of school systems should consider carefully the question of the number of teachers necessary to do the work efficiently and thoroughly; the number of special teachers and the character and quality of the work performed; the efficiency and economy of the plant, i. e., the location and size of school buildings in so far as these questions pertain to the school expense, included under the head of instruction; the number of high schools; the kind of high schools; the courses of study in such high schools, viewed from the standpoint of the relative cost to the municipality, and also as to whether in the evolution of any particular school system, that the stage for this or that development has been reached. Interviews with most efficient and competent teachers who are engaged in primary and grammar-school work, confirm the opinion of your committee that not less than thirty-five pupils nor more than forty-five pupils should be assigned to any one teacher. If the number of pupils to a teacher in any school system falls below the number of pupils on the average who can be efficiently and effectively taught, the result will be to increase the number of teachers who participate in the distribution of the wage fund, and thus inevitably decrease the amount of the wage fund that each teacher will receive. It is believed too, that this unnecessary increase in the number of teachers, while operating to reduce teachers' salaries, also operates by a well-known law in the direction of decreasing the efficiency of the teaching body in such a system.

The so-called special teachers or supervisors of studies like music, drawing, calisthenics, manual training, sewing, domestic science, kindergarten, etc., are justifiable solely because the teachers in charge of the regular classes in the elementary schools have not yet been able to acquire the technical knowledge necessary to teach these branches of study which have come into the schools comparatively recently. Therefore these special teachers or supervisors who are assistants to the superintendent in charge of this special work should expend their energies in teaching the teachers and not in teaching the pupils. No school system is rich enough to employ enough of these special teachers to teach all the pupils. Attention to this principle will often save the schools much unnecessary expense. An investment in efficient supervision is the best that can be made in school or other enterprises, for it brings adequate returns. Supervision groups itself under the head of principals and assistant superintendents, special supervisors and superintendents. Too many principals in a school system, caused by too many small school buildings or faulty departmental organization, is a prolific cause of non-economic management. Schools having fewer teachers than eight do not need the services of a principal who devotes all his time to supervision, and the number of teachers whom a competent principal can help by supervision is nearer forty than twenty. Your committee are not prepared to express an opinion upon the question of how many assistant superintendents can be well and efficiently utilized in a school system, because the answer to this question depends upon the personal equation, as well as upon the size of the school system.

Janitors.—In reading the statistics relating to the relative cost of janitor service, some of the variation can be accounted for when it is understood that the rent, light, and heat are furnished in some cases by the board of education. Again, the kind of service rendered by janitors in different cities is a factor in this consideration that should receive attention. A trip of inspection through the country will demonstrate that janitor service varies materially; that clean and healthful schoolhouses is the uniform custom in some jurisdictions, while in others dirt and even filth accumulated in basements and in dark corners are serious reflections upon the efficiency of the janitor service. In the printed rules and regulations of boards of education, one can read that the school-room floors in a given city must be washed once a year, while in another one reads that the school-room floors and halls must be washed once a month.

Fuel.—In comparing the expense for fuel in the several cities, valuable information can be obtained. The parallel of latitude upon which the city is located and the climatic conditions together with the character of the heating plant, as a matter of course, vary according to location, and if one reads that a northern town in Vermont costs the most to heat its schoolhouses, and a town south of the Mason and Dixon line costs less, the reasons are evident. Then in cities on the same parallel, the cost of transportation from coal

mines and the ruling price of coal has to do with the fuel expense, and in given years like that of the great coal strike in Pennsylvania, when one town at least brought its coal from a foreign country, the variation is marked.

Repairs.—Your committee find, on inspecting the reports on repairs, that not always is a distinction made between repairs of worn-out material and repairs for permanent improvements. In some cases a small addition to a house or the erection of new outbuildings are designated as repairs, when in truth they are permanent improvements and should be designated as such. Again, circumstances sometimes compel the postponement of needed repairs from one year to another, until extraordinary expense is brought about at one time, and it may be at the very time when these reports were made. The most nearly true statement of the necessary repairs for a given corporation should be made by averaging the amount expended for a series of ten years, rather than pronouncing the amount expended for repairs for any one year.

Miscellaneous.—The term "miscellaneous" at the head of any column of an accountant's statistical table is a title which includes every item for which the compiler finds no other place. It is a conglomeration of all expenditures for which the compiler has found no definite column. From this it follows that upon the individual who prepares the report depends the sort of material included in "miscellaneous," and with many officials it is the dumping-ground for expenditures which the compiler does not care to carry to a complete analysis, and so to the reader the item "miscellaneous" in a statistical table of expense fails to convey an intelligent notion of the various expenditures. In one case, insurance, legal fees, and even school furniture, are extended in the miscellaneous column. It would be helpful to all if a more complete analysis of school expenditures could be presented, but an unwillingness or inability of the clerks of boards of education to separate under appropriate heads the items of expense causes the one great receptacle under the title of "miscellaneous" to be, when presented, of doubtful as well as difficult comprehension.

METHODS OF SCHOOL TAXATION IN NEW YORK CITY

BY WILLIAM H. MAXWELL, SUPERINTENDENT OF SCHOOLS, CITY OF
NEW YORK

Money for school purposes in New York city is raised or can be raised in eight different legal ways, though in actual practice but four of these methods are employed. Under a broad definition there is, of course, but one real source of revenue—taxation of real and personal property, in which is included revenue from the sale of licensed privileges. In whatever way the New York city school moneys are obtained, however, they can be expended only through the following funds:

(a) *The general school fund.*—This is defined by the New York charter (Sec. 1060) as follows: "The general fund shall consist of all moneys raised

for the payment of salaries of the city superintendent, associate city superintendents, members of the board of examiners, attendance officers, lecturers, and all members of the supervising and teaching staff. . . . ”

(b) *The special school fund.*—This is defined by the charter in these terms: “The special school fund shall contain and embrace all moneys raised for educational purposes not comprised in the general fund.” By this is meant, however, moneys raised for the maintenance of the schools during the calendar year. The special fund includes such items as salaries of clerks and employes, wages of janitors, supplies, repairs, fuel, rents, etc. The special fund may be defined roughly as being that fund which provides for the physical side of the system and those charged with the care and development of the schools on the physical side. The general fund, in contrast to this, provides the salaries of those charged with the development of the scholastic or non-material side of the school system.

(c) *The bond account.*—From this source must come all moneys for the purchase of school property and the erection and equipment of new school buildings. This fund, which is not spent for school maintenance but is used to extend the public plant, is not considered a part of the special fund. It is looked upon and managed as a distinct fund.

(d) *The teachers' retirement fund.*—This fund, as its designation implies, provides for the payment of annuities to retired teachers. This is a separate account and is not grouped with either of the maintenance funds.

Two of these funds—the Bond Account and the Retirement Fund—can be raised, as far as taxation is concerned, each in only one way. The moneys for the general fund and the special fund come from various sources and must be raised in accordance with certain legal restrictions. This is true particularly of the general fund or money for the payment of scholastic salaries. The several elements which contribute toward making up the general fund or toward limiting its determination are as follows:

THE GENERAL FUND

1. The charter (sec. 1064) prescribes that the general fund may not be less than the equivalent of three mills on every dollar of assessed valuation of real and personal property in the city of New York.

2. The charter (sec. 1091) further prescribes that the general fund may not be less than the amount sufficient to pay the minimum salary schedule for principals and teachers which by act of legislature is a state law. Ordinarily the amount required to meet the salaries ordered paid by law is less than the sum afforded by the three-mill tax. This element, therefore, does not figure commonly as a determining factor in raising school moneys. Should the 3-mill fund, however, prove inadequate to pay these minimum salaries this salary schedule section, commonly known as the “Davis Law,” then becomes binding.

3. While sections 1064 and 1091 of the charter prescribe the least amount

which can be raised for the general fund, there is no provision which prohibits the granting of any sum beyond these minima. In fact the board of estimate and apportionment, with the sanction of the board of aldermen, may allow as much money as they like provided the sum be not less than was required by the two mandatory sections. The question of allowing more money than is necessary to provide these minima is left entirely to the board of estimate as the board of aldermen has only the power to approve or to reduce the amount allowed by the estimate board. The board of aldermen may not increase an appropriation.

4. To this general fund the state also contributes. The state allows the sum of \$100 for every trained teacher employed 180 days during the school year. This is in the nature of a refund to the city of taxes paid to the state. This state fund is not treated as a separate fund, but is held to be included in the amounts allowed for the general fund by the city officers. The state fund, therefore, is paid over to the city chamberlain and applied by him to reduce taxation.

5. The general fund may receive support also from another source, namely, the sale of revenue bonds. These bonds may be sold only after the enactment of a law permitting their sale. This is looked upon entirely as an emergency procedure—one which is invoked only to meet unexpected deficiencies or to put into operation new laws necessitating expenditure. Revenue bonds are not sold to provide regular school funds.

THE SPECIAL SCHOOL FUND

The special school fund is made up of moneys which are obtained ordinarily in three ways but which may come in part also from a fourth source. The elements contributing to the special fund are:

1. The moneys allowed for the special fund by the board of estimate and apportionment and the board of aldermen. The board of estimate in making an allowance for the special fund is unhindered by any law, and may grant as little as it sees fit.

2. The moneys contributed by the board of regents of the state. These moneys are known as regents' funds. They are allowed by the state to high schools for the purchase of books, apparatus, and supplies. The number of pupils is the basis for determining the distributive quota.

3. Funds from the state library money. These funds consist of moneys allowed by the state to the city for school libraries. Within certain fixed limits the state duplicates any sum raised by the city for such a purpose.

4. Sums from the sale of revenue bonds. This method of providing money for the special fund is, as is the case with the general fund, employed only as an emergency measure. It requires the enactment of a special law for each sale of bonds.

THE BOND ACCOUNT

The funds for the purchase of sites and the erection and equipment of new school buildings come, as has been stated, from one source only—the sale of city stock authorized by law and sanctioned by the board of estimate and apportionment or by that body with the approval of the board of aldermen.

THE RETIREMENT FUND

The retirement fund, as far as direct taxation is concerned, draws its income from one source, viz., the requirement of section 1092 of the charter that 5 per cent. of all excise moneys collected from the sale of liquor shall be devoted each year to this purpose. The fund, however, receives revenue also from fines imposed upon teachers and principals for unexcused absence. It may be augmented also by gifts or legacies or in other ways determined upon by the board of education. During the Spring of 1905 the state legislature passed a bill providing that each teacher should contribute one per centum of his salary to the retirement fund. At the present writing this measure awaits the sanction of the governor.

In spite of the several methods of raising moneys described above, in reality all school funds with the exception of emergency revenue bonds are considered as coming under these two classifications:

1. Funds for school maintenance.

2. Funds for extension of school plant; the purchase of sites, and the erection of buildings.

Funds for maintenance are included in the yearly budget. Funds for extension of plant come from the bond account and do not figure in the annual budget nor come directly from the yearly tax levy.

THE BUDGET

The annual budget which provides the funds for school maintenance but does not contribute to extension of plant, except that it may provide for interest on the bonds, is made up as follows:

The board of education on or before September 15 is required by law (charter, sec. 1064) to submit to the board of estimate and apportionment an estimate in detail of the moneys needed for the entire school system during the succeeding calendar year. This budget is prepared under two major headings—"general fund" and "special fund." The items under each of these headings show the amounts required for each of the five boroughs of the city and for the board of education's administrative expenses proper. The several items which appear under the two headings are as follows:

GENERAL FUND

For salaries of teachers, et. al., of schools at this time in operation.

For bonus for teaching boys' or mixed classes.

For substitute teachers.

For additional regular teachers throughout the city.

- For additional teachers of special branches.
- For evening schools.
- For lecturers' fees.
- For vacation schools and playgrounds, evening recreation centers, evening roof playgrounds, etc.
- For corporate schools.
- For general supervision, including Board of Examiners.
- For district superintendents.
- For attendance officers.

SPECIAL FUND

- Supplies.
- School libraries.
- Libraries and apparatus—Regents' schools.
- General repairs (Budget A).
- Furniture, and repairs of.
- Pianos, and repairs of.
- Fire alarms.
- Transportation.
- Fuel.
- Lighting (transferred to another department)
- Incidental expenses.
- Rents.
- Salaries of janitors, *et al.*
- Salaries of officers, clerks and other employes.
- Lectures.
- Compulsory education.
- Water.
- Support of nautical school.
- Heat, light and power for the hall of the board of education.
- Insurance.
- Recreation in public school buildings.

When the board of education has reached its conclusions, its departmental estimate or budget—commonly a work of seven hundred closely-printed pages—is forwarded to the board of estimate, which takes the request for funds under consideration. The educational estimate is incorporated with the estimate of the several other departments in the general city budget. The work of pruning the demands then begins in earnest. As has been stated before, however, the board of estimate, in dealing with the general school fund, is powerless to cut it either below a three-mill tax or below a sum sufficient to pay the mandatory salaries. It may cut the general fund therefore down to this minimum and no lower. It is of course free to grant more than the minimum requirement. The special fund, as has been noted, is not so protected, and the board of estimate is entirely free to allow as little or as much as it pleases for the physical side of the schools—supplies, fuel, repairs, etc. The board of estimate, which has this power, consists of the mayor, the comptroller, the president of the board of aldermen, and the presidents of the five boroughs. In voting, the mayor, comptroller, and president of the board of aldermen have each three votes; the presidents of the boroughs of Manhattan and

Brooklyn have two votes each; and the three other borough presidents one vote each.

When the board of estimate has reached a determination, it reports its findings to the board of aldermen. This body may approve the report of the board of estimate or may, with the exception that the general school fund must be left at least at the required minimum sum, reduce the allotment. The aldermen have no power to increase an allowance. Any reduction in the budget by the aldermen is subject to the veto of the mayor, but may be be passed over this veto by a three-fourths vote. If the veto be not over-ridden, the amounts allowed by the board of estimate stand. The board of aldermen is required to act on the budget within a specific number of days. In default of such action within the specified time, twenty days, the budget is deemed legally adopted.

BOND ISSUES

All money for the purchase of property and the erection and equipment of new school buildings, as has been pointed out, comes from the sale of city bonds, which are not to be confused with the short-term emergency revenue bonds. The city bonds are the long-term interest-bearing municipal stock. The conditions under which this is done are as follows:

In the first place, no bonds may be issued in excess of 10 per cent. of the city's total tax valuation. This 10 per cent. maximum is called also the debt limit; the city is powerless to increase obligations beyond such a point. If the debt limit be reached the board of education of course would find it useless to ask for bond issues.

If, however, the city has not reached its debt-incurring limit, the board of education's request for bonds would go thru a regular course. It would be transmitted first to the board of estimate and this body has power of itself to issue in one year not more than \$3,500,000 for schoolhouses. If, however, more than \$3,500,000 are required in one year, the board of estimate considers the request in excess of that sum just as it acted upon the budget. Its determination is then forwarded to the board of aldermen. This body must act within six weeks on a bond issue. If the board of aldermen fail to act within that time, the issue is considered passed and goes to the mayor for his approval or veto. The mayor's veto is subject to review by the board of aldermen. It is interesting to note that, under this system, the city officers allowed for school property in 1902, \$8,000,000, and in 1903, \$9,788,430. These bonds are redeemed like the stock of any other municipality.

It will be seen after a careful consideration of these several methods of providing money for the maintenance and extension of the school system, that a series of checks through the action of several different bodies on each allowance is interposed between the asking and the levying of school taxes. In general the board of estimate and the board of aldermen, the people's elected representatives, determine this matter. There is, however, one exception—that is in the raising of moneys for the payment of educational salaries.

For this purpose the law prescribes certain minima which guarantee the payment of not less than certain salaries and provide for certain definite increases in salary each year up to the final maxima. These salaries, changing city administrations are powerless to upset. As a result the teachers' salary question has been taken out of politics and this, in connection with an effective civil-service method of appointment, means that the teachers themselves are free from the degradation of having to look to the politician for their salaries or their promotions. It is small wonder that the teachers speak of this measure as their "Magna Charta."

TAXATION FOR SCHOOL PURPOSES

BY NATHAN C. SCHAEFFER, STATE SUPERINTENDENT OF PUBLIC INSTRUCTION,
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In discussing the problem of taxation for school purposes, it is of supreme importance to select the best method of approaching the subject, and to choose points of view from which school officers and taxpayers may see the full import and value of the vast sums now taken from the purses of property owners for the establishment and maintenance of free schools.

The statistics compiled by the United States Bureau of Education furnish a very interesting study. They serve to show the magnitude of the interests involved in our systems of public instruction and the enormous expenditure of public money that is necessary to keep the schools in operation. According to the report of 1903, the total number of pupils in the public schools was 15,925,887. These pupils were under the care of 439,596 teachers. The total amount raised by taxation for school purposes was \$209,110,175, and the total value of school property had reached the princely sum of \$601,571,307. Vast as these totals are, they do not interest the average citizen half so much as the burdens of taxation which he himself must bear. How each man's tax compares with that of his neighbor, upon what basis the taxes are levied, and what is done with the money collected by the taxgatherer, these are questions of surprising interest to everybody.

Mr. Robert Luce, in his prize essay, claims that the average American citizen works one month out of the year for the sake of being governed. He says:

In other words, taxation takes one-twelfth of his earnings. This average American is the head of a family of five persons, earning \$1,000 per year. He pays \$30 of this into the national treasury, \$30 into state, county, city or town treasuries, and at a moderate estimate \$23 more for the indirect cost of methods of collection. The total, equal to one month's earnings does not affect the equitable distribution of the burden, but emphatically shows the importance of this question.

DANGER SIGNALS FROM ABROAD

The average man in America has not seriously felt the burdens of direct and indirect taxation, because our national debt is not so great as that of other countries. According to the bulletin issued by the Department of Commerce

and Labor, the debt of the United States at the present time is \$925,011,627. This looks like a large sum, but it is modest when compared with what some other countries owe. Of all the great powers, the German Empire has the least indebtedness, only \$698,849,400, but the Empire is hardly a generation old, and has had no time to pile up a national debt. The individual German states owe considerably more than \$2,000,000,000 which runs the total of the Empire and the several states to nearly three billion dollars. Italy owes \$2,583,000,000, a burden her people are ill able to bear. Spain, now shorn of nearly all her foreign possessions, has a debt of \$1,727,000,000, and finds its taxes almost more than her citizens can pay. Austria-Hungary is another debt-laden country. The debt of the dual monarchy is \$1,555,000,000 while each of the two countries has a separate debt of \$1,600,000,000. Is it any wonder that Austria's subjects are leaving by hundreds of thousands to escape heavy taxation? Russia, which has now no free schools for the children of the peasants, owes \$3,333,938,388, or more than three times the debt of the United States¹. Her expenditures exceed her income every year and she must borrow largely from other countries. Great Britain owes about four times as much as the United States. One-fourth of this sum was contracted during the war against the Boers. Lastly comes France with an indebtedness of \$5,856,312,892. Although a rich country, her people can scarcely bear the burden which was increased so largely through the ambitious folly of Napoleon III. If the reckless expenditures of the American people continue we may some day find it difficult to raise enough money for school purposes. The per capita debt of the United States is \$11.51, that of Great Britain \$92.59, and that of France \$150.31. The fact that an average American works one month each year for the privilege of being governed, and the sad experiences of European countries should wake up the citizens to the danger signals ahead. If this report should succeed in making school officials more careful how they spend the public money, it will do great service. If, however, its effect should be to make school boards stingy in their expenditures for schools, it will do great harm. One should make strenuous effort to avoid this result in all discussions of taxation for school purposes. And it should be always emphasized that the deterioration of the teaching force which results from lowering salaries of teachers, defeats the very end for which schools are established and maintained.

THE BASIS OF TAXATION

Taxes may be imposed upon what a man earns, upon what he has, or upon what he spends; that is, upon his income, his property, or his expenditure. Our federal government taxes every man's consumption, while the local taxation is based upon a man's property, and to some extent upon his occupation or income.

The plan of taxing a man's consumption tends to tax the poor man out

¹ This was before the outbreak of the war with Japan.

of all proportion to his ability to pay as compared with the rich man. Hence the so-called luxuries are taxed more heavily than the necessities of life in every rational scheme of indirect taxation. Indirect taxation for school purposes is an important factor in our insular possessions, because nearly all the money required for school maintenance is derived from the duties paid at the customhouses.

In the states the larger portion of the money needed for school purposes is raised by taxing property and incomes. Where the same rate of tax is levied upon real estate and personal property, there is a tendency to assess real estate below its actual value, because money loaned at interest is apt to be concealed from the assessor. The property of widows and orphans is never concealed; hence they pay an undue share of tax.

A concrete example will suffice to show the iniquity which may creep into the system. A widow received \$8,000 life insurance upon the death of her husband. Not knowing how to invest the money, she deposited it in a savings bank which paid 3 per cent. on deposits. The borough levy was 4 per cent., hence all real estate was assessed far below its market value. Hence, the widow was obliged to pay 4 per cent. tax on money for which she received only 3 per cent. interest. In her experience taxation meant confiscation of a part of the principal, of her loan. In other instances real estate, by being assessed for local purposes only, has been taxed out of all just proportion as compared with money at interest, which in some of the states is taxed for state purposes only.

Some taxing systems are so irrational that they deserve to be swept from the statute books in order to make room for more equitable methods. One writer who is a specialist on taxation claims that the more some systems of taxation are improved, the worse they become.

No tax should be levied unless the money raised thereby can be better employed by the government than by individuals. This was the idea of the revolutionary patriots, and sets the true limit to taxes. The idea is well expressed in the constitution of Pennsylvania of 1776 (sec. 41), which provides that no public tax, custom, or contribution shall be imposed upon, or paid by the people of this state except by a law for that purpose; and before any law be made for raising it, the purpose for which any tax is to be raised ought to appear clearly to the legislature to be of more service to the community than the money would be, if not collected: which being well observed, taxes cannot be burdens. The Vermont constitution of 1777 has the same provision.

In discussing the duty of every citizen to contribute toward the support of the public schools, something can be said in favor of a poll tax which assumes that every citizen, no matter how humble his station, should pay annually at least one dollar toward the support of free schools. It is never wise to give people everything for nothing. Everybody should feel an interest in the school, and we always take more or less interest in the things that

take money out of our pockets. In this connection it is well to say a word about the "incidence of taxation"—a term under which experts discuss the differences between the tax-bearer and the taxpayer. Every man is willing to let the other fellow pay the taxes. The person upon whom the tax is imposed may shift it to some one else so that the person who originally pays the tax is not the person by whom it is ultimately borne. Thus the owner of a farm may by contract oblige the tenant to pay the school tax, because the school toward the maintenance of which the said tax is collected is for the children of the tenant and not the owner, whose children probably attend a school in the city or away from home. Nor should tax-shifting be confounded with tax-dodging. Where a person contributes to the campaign funds of the party in power with the understanding that the amount thus paid shall be more than made up to him by lowering his assessment, it becomes a case of the most reprehensible type. Tax-dodging has developed into a fine art that is very injurious to our civil institutions, whilst tax-shifting may be justifiable, as when banks pay the tax on their stock, thus saving the expense that would be incurred by collecting the said tax from each stockholder, some of whom might be tempted to conceal their stock from the assessor.

In the same connection it should also be emphasized that good schools are expensive. "The best is not too good for my children," said a local politician; and the ward boss will seldom tolerate any trifling with the particular school to which his own children are assigned. It can not be emphasized too strongly that good schools cost money, and that the best education for any community can never be made cheap. People are ever willing to get something for nothing, and they are perpetually fooled by schemes to secure good schools without paying for them. Thus it was thought at one time that by the monitorial system of Andrew Bell and Joseph Lancaster education could be made cheap. The scheme received the commendation of Governor De Witt Clinton of New York, and Governor Heister of Pennsylvania. It was introduced in Pennsylvania into the schools of Philadelphia, Lancaster, Pittsburg, Erie, New Castle, Greencastle, Milton, and perhaps other places. It was claimed by Joseph Lancaster that by the aid of monitors one master can teach a thousand boys. "Give me four and twenty children today and I will supply you with as many teachers tomorrow," was the promise of Andrew Bell. Thomas Dunlap gives the following account of what he found upon entering the board of directors of Philadelphia 1824:*

Seven schoolhouses contained fourteen schools, in each of which about two thousand children were to be educated. . . . Schools where the young idea was to be developed in penmanship by scratching with sticks in the sand-bath, developed into arithmetic by a doleful simultaneous chant of the multiplication table, in which neither the school, monitor, nor master could detect one intelligible sound, developed into poetry and morals by howling in horrid groans certain doggerel ballads of Lancaster himself. Schools where the baby of five was the all sufficient teacher of the baby of four, save that the latter, if

* See p. 23, Vol. III, *Pennsylvania Colonial and Federal*.

stoutest, generally practiced more successfully in flogging his monitor than in figuring in his sand-box, and where but too often the master lounged through two or three hours in the morning and as many in the afternoon in gazing down upon the intellectual pandemonium beneath his rostrum, diversifying his intellectual labors by not infrequently bringing his rattan in as a "thirdsman" between the stout baby and the cowardly baby monitor. The only argument ever advanced in its favor was its cheapness. It was cheap—very cheap. Sand and rattan were its chief returns.

The poor results of the monitorial schools started the agitation in Pennsylvania in favor of schools supported by taxation, whilst the odious distinction between rich and poor, the latter being schooled at public expenses under the constitutions of 1790 and 1838, helped the movement in favor of schools free to all. Judge Samuel Breck, whose parents migrated from Boston to Philadelphia in order to escape the taxes which the former city imposed, entered the senate of Pennsylvania and secured the passage of an act to establish free schools. There were only three negative votes in the senate and but one in the house. However, an unexpected storm of opposition followed in which Governor Wolf, who had signed the bill and was its chief advocate, was defeated. During the struggle for its repeal at the next session of the legislature, Thaddeus Stevens made the greatest speech of his life and won for himself the title of "Savior of the Common Schools of Pennsylvania." The plan provided for a system of schools free to all and supported by a system of taxation that was designed to reach the purses of all. A poll tax was imposed in order that every individual might be made to contribute something toward the common schools. The payment of an appropriation by the state was conditioned by the levy of local tax sufficient to run the schools during the minimum term fixed by law. The combination of the two plans of taxation was better than if either state taxation or local taxation had been adopted as the sole means of raising revenue, for the following reasons:

1. People are ever ready to tax themselves for the sake of getting money out of the state treasury.
2. The state appropriation can be made a means of securing compliance with the provisions of the school law.
3. If the state raises all the money for school purposes, the average citizen loses interest in the schools after he has no more children to educate.
4. If all the funds are raised by local taxation, the sparsely settled districts have difficulty to raise money enough to secure good teachers.

THE HISTORY OF TAXATION

If the taxation of the leading states were studied in its genesis and development, it might be possible to compare them in detail, to point out the merits and defects of each plan, and to indicate the mistakes which future legislation should avoid as well as the directions in which existing systems can be improved. The committee did not have the sources of information for a comparison of this kind, and hence was obliged to limit its efforts to an investigation of the best way of spending the money which is raised for school purposes by existing methods of taxation,

It is gratifying to report that the State Teachers' Association of Indiana is at work upon a very exhaustive study of the problems of taxation for school purposes in that progressive commonwealth.

THE TAXING POWER

In a representative form of government the taxing power belongs to the legislature, but may be delegated by an act of assembly to the city councils, or to the board of directors, or to the people assembled in town meeting—where the power may be said to belong originally. The policy of fixing the tax rate at the town meeting is characteristic of New England. The power of fixing and levying the rate is delegated to the township board in Pennsylvania and other states which have the township system with the exception of Indiana where the township trustee fixes the levy, whilst in the southern states this is the function of the county board. The large cities which delegate the power to councils often report more pupils than school seats, because there are objects dearer to the heart of the average councilman than the education of his neighbors' children. In general it may be said that the officials who have the power to levy taxes should be directly amenable to the people. The schools will then be as efficient as the people wish them to be. In any event it is hard to keep the schools far in advance of public opinion even tho the schools be controlled by the United States government.

LIMITATIONS OF THE TOWN MEETING PLAN

In reply to a question about the town meeting as an agency for fixing the tax rate, one prominent educator in New England writes:

1. The town meeting is probably the most blundering form of government that has ever been devised. This has been known to be true ever since the day when a similar body condemned Socrates.

2. Nevertheless it is the best form of government in the world, (a) because of its tremendous educational inspirational power; (b) because of the fact that, however it may blunder, it has such flexibility that blunders can usually be righted; (c) because more than all other institutions of government in the world, it does give opportunity for the man who has the talent for leadership, to develop that talent and make himself a leader. As they said in the French Revolution, "*Carrière ouverte aux talents.*"

3. The town meeting, of course, becomes impracticable after the community reaches a certain size. In Massachusetts this limit has been set at twelve thousand (12,000) population, which would give about twenty-five hundred (2500) voters.

4. Is the town plan of raising the school money entirely satisfactory? It is not. Nothing on earth is entirely satisfactory. Parsimony and favoritism and seven other devils all have their say in town meeting without doubt, and yet having had experience as a superintendent of schools in four county towns and one city, I am best satisfied with the town meeting plan.

Another gentleman of very wide experience and observation writes:

In Maine, New Hampshire, and Massachusetts the state fixes a minimum rate of expenditure per pupil. The town meetings must vote this much money, but can go above it as much as they see fit. After years of observation of town meetings in this section, I

am of the opinion that they have outlived their usefulness, but people who have lived here all their lives still believe in the town meeting.

Salaries of teachers in Maine, Vermont, New Hampshire—yes in Massachusetts—are pretty nearly as low as the Pennsylvania standard. Of course, salaries of principals of high schools and superintendents in Massachusetts are high, and that tends to make the average high enough to cover the deficiency in the salaries of assistant teachers. In Maine and New Hampshire, I doubt whether salaries of country teachers average more than \$30 a month. In Lowell, Lawrence and many other cities of Massachusetts the salaries of teachers are not as high as that earned by girls in domestic service. This, of course, has operated to lessen the efficiency of teaching by driving out of the profession the more competent and by continually lowering standards so as to let in the least efficient. Were it not for Boston, Brookline, Newton, and Springfield, the salaries of teachers in New England would tend downward from even the present low standard rather than upward.

It will thus be seen that even in the state with the best educational sentiment the law, as in days of old, must be made to serve as a schoolmaster to the people. The fixing of a minimum levy which the town meeting must vote is only a counterpart of the legislation in Indiana, West Virginia, and Pennsylvania, which fixes the minimum salary. Pressure upon a legislature often accomplishes what average public opinion could never accomplish thru a town meeting, or thru popular vote, or thru the representatives of the people in a township or county board.

Every tax-paying body should be limited by statute to a maximum rate beyond which taxes cannot be imposed except by vote of the people.

How can the taxpayer be made to see that the money expended in the right education of the children is the best investment of public money ever made, and that it is fully as much the duty of the patriot to pay a just share of tax for the support of the schools as it is his duty to cast a vote or carry a gun? In addition to lines of argument indicated in the paper read before the national council in 1902, the following statement of Prof. Ely is both suggestive and convincing.

I was educated largely at public schools, and it is doubtful whether I should have been able to finish my school education had not the schools been supported by taxes; for where schools are supported by fees, the fees must be high in order to defray expenses, if the schools are of superior quality.

My educational advantages have been of pecuniary value to me, while the personal satisfaction which I derive from them is to me beyond price. I have become a taxpayer, and with no children of my own at public schools, I am helping to educate other men's children. If in the course of my life I pay in taxes for schools twenty times what I have I ever received from taxes levied for my education, I shall nevertheless think I have been well repaid, and shall always experience a feeling of profound gratitude for those who establish the American public school system. While I individually gain, the community also gains because it receives back more than it has paid out. This holds generally with regard to wise expenditures for educational purposes. The chief factor in production is man, and the better he is prepared for industrial pursuits by suitable training of head and hand, the larger will be the quantity of economic goods produced, and the more rapid the accumulation of wealth. A present burden may lessen future rates of taxation by increasing the taxable basis of a state or city.

TAXATION FOR SCHOOL PURPOSES IN PENNSYLVANIA

In Pennsylvania, every township, borough, or city is a school district. Cities are divided into three classes. Philadelphia is the only city of the first class. Pittsburg, Allegheny, and Scranton are cities of the second class. All other cities belong to the third class. A city of the first class must have a population of a million or over. A city of the second class must have at least 100,000 inhabitants and less than a million inhabitants. In Philadelphia the amount of tax to be levied for school purposes is determined by councils. In all other districts the amount of tax to be levied is fixed by the board of education, generally known as the board of school directors or school controllers. The amount of school tax shall not exceed the amount of state and county taxes authorized by law to be assessed. At the time of the passage of this law, the amount authorized to be levied for state and county purposes was thirteen mills, ten mills for the latter and three for the former. The state tax has since been taken off real estate, but this does not affect the amount of school tax that can be levied; for the reason that it was the obvious intention of the law to fix that amount at thirteen mills on the dollar, and thus avoid the perplexing changes that would otherwise cripple the financial management of school affairs. This decision has been sustained by the supreme court. The board of directors, or controllers, may also levy at any time, not oftener than once in each school year, a special tax not exceeding the amount of the regular annual tax for such year. This special tax is usually spoken of as the building tax, and can be applied (a) for purchasing grounds; (b) for erecting and furnishing buildings; (c) for the accumulation of a fund for purchasing grounds and erecting buildings; (d) for the payment of a debt contracted in purchasing ground and erecting buildings; (e) for completing improvements in school buildings completed at the time of their erection; (f) for fencing and improving grounds in connection with the erection of buildings; (g) for the payment of fuel used in heating buildings; (h) for the payment of the expense of janitors employed in care of buildings.

In this way it is possible to assess twenty-six mills for school purposes, half for maintenance and half for building. Careful provision is thus made for teachers' salaries, free textbooks and supplies, and other expenses incident to the running of the schools, whilst suitable sums can be raised for the erection and equipment of new buildings.

A per capita tax of one dollar is levied and collected annually for school purposes for each and every male inhabitant of the age of twenty-one years and upward. School taxes are levied upon real estate and personal property. Burial grounds, churches, hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence or charity, are exempt from taxation. Unsettled lands are required to pay school tax.

**TWENTY-FIVE YEARS' PROGRESS OF PUBLIC EDUCATION IN
NORTH CAROLINA: A COMPARATIVE STATISTICAL
STUDY OF SCHOOL MAINTENANCE IN THE SOUTH
AND SOME RESULTS***

PREPARED UNDER THE DIRECTION OF CHARLES D. MCIVER, BY CHARLES L.
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PART I.—FINANCIAL ABILITY TO LEVY SCHOOL TAXES

The following tables show the present relative financial ability of North Carolina and other southern states to raise school funds by taxation, as compared with the country at large and with particular states; also the manner in which the South is making use of her ability in comparison with other parts of the country.

**PROPERTY VALUATION OF NORTH CAROLINA AND THE UNITED STATES,
1850-1900**

In any discussion of educational progress, the financial ability of the people in question must be considered, especially in making comparisons. The following figures are taken from *Compendium of Census*, 1890, Part III, page 954, and following, except those for 1900, which are based on the *Statistical Abstract of the Department of Commerce*:

	†North Carolina	United States
1850	\$226,800,472	\$ 7,135,780,228
Per capita wealth	261	308
1860	358,739,399	16,159,616,068
Per capita wealth	361	514
1870	260,757,244	30,068,518,507
Per capita wealth	243	780
1880	461,000,000	43,642,000,000
Per capita wealth	329	870
1890	584,148,199	65,937,091,197
Per capita wealth	361	1,036
1900	†847,015,094	94,300,000,000
Per capita wealth	447	1,235

Observe the following facts disclosed by the above table:

1. The losses of the Civil War account for the per capita wealth of North Carolina being the same in 1890 as in 1860.

2. The per capita wealth of the whole country in 1860 was only 42.3 per cent. more than that of North Carolina; in 1900, the per capita wealth of the country was 176.2 per cent. larger than that of North Carolina.

3. Notice that North Carolina, in 1900, was not yet as able financially to educate its children as was the country at large in 1860.

*All the figures used in this study are taken from the census of the United States, the reports of the United States Commissioner of Education, the state reports of superintendents of public schools, and other official documents. The references, calculations, and deductions are my own.—C. L. C.

†Not counting slaves as a part of the population but only as property. North Carolina had \$391 per capita wealth of free population in 1850 and \$542 in 1860, in comparison with \$407 per capita for United States in 1850 and \$588 in 1860.

‡These figures for 1900 are based on an increase of 45 per cent. in the wealth of the country from 1890 to 1900, which is the estimate of the Department of Commerce.

It should be remembered, however, that the per capita wealth of North Carolina for 1850 and 1860, as calculated above, includes the free and the slave population for those years. But slaves were then property and made up a considerable part of property values. For instance, the assessed personal property of North Carolina, according to the census of 1850, was \$140,-368,673. The real estate was assessed at \$71,702,740; the whole at \$212,-071,413. It was estimated that the true valuation of all property was \$226,-800,472. Slaves were personal property; hence the large personal property values, not only in North Carolina, but in other southern states prior to 1865. But that fact and other facts of interest in the discussion of the subject being considered will appear from the next table.

The following table shows the value of real and personal property in the eleven southern states, North Carolina included, from 1850-1870, also the decrease in the assessed value of property during the ten years between 1860 and 1870 and the increase in the debts of these states:

INCREASE AND DECREASE IN PROPERTY VALUES

1850-1870; STATE DEBTS 1850-1870

	1850			1860		
	Assessed value of real and personal property†	Total assessed valuation of real and personal property	Estimated true valuation of real and personal property	Assessed value of real and personal property	Total assessed valuation of real and personal property	Estimated true valuation of real and personal property
Virginia.....	\$252,105,824 130,198,429 71,702,740 140,368,673 105,737,492 178,130,217 121,619,739 213,490,486 7,924,888 15,274,146 78,870,718	\$382,304,253	\$391,646,438	\$417,952,228 239,069,108 116,366,573 175,931,029 129,772,684 359,546,444 179,801,441 438,430,946 21,722,810 47,206,875 155,034,089	\$657,021,336	\$793,249,681
N. Carolina.....	71,702,740 140,368,673 105,737,492 178,130,217 121,619,739 213,490,486 7,924,888 15,274,146 78,870,718	212,071,413	226,800,472	292,297,602	358,739,399	
S. Carolina.....	105,737,492 178,130,217 121,619,739 213,490,486 7,924,888 15,274,146 78,870,718	283,867,709	288,257,694	489,319,128	548,138,754	
Georgia.....	121,619,739 213,490,486 7,924,888 15,274,146 78,870,718	335,110,225	335,425,714	618,232,387	645,895,237	
Florida.....	7,924,888 15,274,146 78,870,718	23,198,734	23,198,734	69,929,685	73,101,500	
Alabama.....	15,274,146 78,870,718	241,334,423	228,204,332	432,198,762	495,237,078	
Mississippi.....	65,171,438 143,250,729 176,623,654	208,422,167	228,951,130	509,472,912	607,324,911	
Louisiana.....	49,832,464 25,414,000 17,372,524	226,456,118	233,998,764	435,787,265	602,118,568	
Texas.....	25,414,000 17,372,524	53,563,671	55,362,340	267,792,335	365,200,614	
Arkansas.....	19,056,151 107,981,793 87,299,565	36,428,675	39,841,025	180,211,330	219,256,473	
Tennessee.....	107,981,793 87,299,565	195,281,358	207,454,704	382,495,200	493,903,892	

† The value of real property is given first in these tables; personal property second.

INCREASE AND DECREASE IN PROPERTY VALUES—Continued

	1870			Decrease in assessed valuation 1860-1870	Public Debt in 1850	Public Debt in 1870
	Assessed value of real and personal property	Total assessed valuation of property	Estimated true valuation of property			
Virginia.....	\$279,116.017	\$365,439.917	\$409,588.133	\$138,836.211	\$13,575.355	\$55,921.255
N. Carolina.....	86,323.900			153,735.208		
	83,322.012			33,044.561		
	47,056.610	130,378.622	260,757.244	128,875.419	977,000	32,474.036
S. Carolina.....	119,494.675			10,278.009		
	64,418.662	183,613.337	208,146.989	295,127.782	3,144.931	13,075.229
Georgia.....	143,948.216			35,853.225		
	83,271.303	227,219.519	268,169.207	355,159.643	2,801.972	21,753.712
Florida.....	20,197.691			1,625.119		
	12,283.152	32,480.843	44,163.655	34,923.723	2,800	2,185.838
Alabama.....	117,223.043			37,811.046		
	38,359.552	155,582.595	201,855.841	238,805.121	3,983.616	13,277.154
Mississippi.....	118,278.460			39,558.277		
	59,000.430	177,278.890	209,197.345	292,635.745	7,271.707	2,594.415
Louisiana.....	191,343.376			89,361.612		
	62,028.514	253,371.890	323,125.666	93,053.763	11,492.566	53,087.441
Texas.....	97,186.568			15,289.445		
	52,546.361	149,732.929	159,052.542	102,769.961	5,725.671	1,613.907
Arkansas.....	63,102.304			152.436		
	31,426.539	94,528.843	156,394.691	85,530.051	1,506.562	4,151.152
Tennessee.....	223,035.375			3,044.195†		
	30,746.786	253,782.161	498,237.724	131,757.234	3,776.856	48,827.191

† Increase.

Observe the following:

1. That, between 1860 and 1870, the assessed value of real estate in North Carolina decreased \$33,044,560, while the personal property decreased \$128,875,419; more than \$161,000,000 in all and about eight-elevenths of the value of all the real and personal property of the State in 1850.

2. Observe that the state debt increased more than thirty-two times from 1850 to 1870; that the state debt in 1870 was about one-fifth of the assessed value of the whole property of the state. In this respect North Carolina fared much worse than any other southern state at the hands of the reconstruction state government.

3. Observe the striking decrease in personal property valuation between 1860 and 1870 for the whole South. The real estate valuation assessed decreased \$401,809,941 and the assessed valuation of personal property decreased \$1,912,333,149—a total decrease of \$2,314,143,090. This amount hardly represents all the losses by war, but it does give some basis for calculating the fearful cost of that war to the South.

4. The Civil War added more than one-third more children to the school population to be educated, while that war took away millions of the financial ability of the state. What was true of North Carolina was more than true, in 1870, of the whole South.

These tables still further disclose the effect of the Civil War on southern property values as compared with other states.

ESTIMATED TRUE VALUATION OF PROPERTY, 1850-1900—THE SOUTH

	1850.	1860.	1870.	1880.	1890.	1900.
Virginia.....	\$430,701.082	\$793,249.681	\$409,588.133	\$707,000.000	\$ 862,318.070	\$1,250,361.201
S. Carolina.....	288,257.694	548,118.754	208,146.989	322,000.000	400,911.303	581,321.389
Georgia.....	335,425.714	645,895.237	268,169.207	605,000.000	852,409.449	1,224,993.701
Florida.....	22,862.270	73,101.500	44,163.655	120,000.000	389,489.388	564,759.612
Tennessee.....	201,246.686	493,003.892	498,237.724	705,000.000	887,950.143	1,387,536.262
Alabama.....	228,204.332	495,237.078	201,855.841	428,000.000	622,773.504	903,021.580
Mississippi.....	228,951.130	607,324.911	209,197.345	354,000.000	454,242.688	658,651.807
Louisiana.....	233,998.764	602,118.568	323,125.666	382,000.000	495,301.597	718,187.315
Texas.....	52,740.473	365,200.614	159,052.542	825,000.000	2,105,576.766	3,053,086.310
Arkansas.....	39,841.025	219,256.473	156,394.691	286,000.000	455,147.422	659,963.762

PER CAPITA WEALTH BASED ON ABOVE FIGURES

	1850	1860	1870	1880	1890	1900
Virginia.....	\$303	\$497	\$334	\$467	\$521	\$ 674
S. Carolina.....	431	779	295	323	348	434
Georgia.....	370	611	226	303	464	553
Florida.....	261	521	235	445	995	1,068
Tennessee.....	201	445	396	451	502	687
Alabama.....	296	514	202	339	412	494
Mississippi.....	377	767	253	313	352	425
Louisiana.....	452	850	445	406	443	520
Texas.....	248	605	194	518	942	1,001
Arkansas.....	190	504	323	356	403	503

COMPARISON WITH OTHER STATES*

	1850	1860	1870	1880	1890	1900
Massachusetts. \$	573,342 286	\$ 815,237 433	\$2,132,148 741	\$2 623,000 000	\$2 803,645 447	\$ 4 065,285 898
New York.....	1,080,309 216	1,843,338 517	6,500 841 264	6,308 000 000	8,576,701 991	12 436 217 886
Pennsylvania..	722 486 120	1,410,501 818	3,808 340 112	4 942 000 000	6,190,746 559	8,976 582 497
Maryland.....	219 217 364	376 019 944	643 748 976	837 000 000	1,085 382 384	1,573 935 919
Ohio.....	504 726 120	1,103 898 422	2 235 430 300	3 238 000 000	2,095 176 626	5,729 504 456
Indiana.....	202 650 264	528 835 371	1,268 180 543	1,681 000 000	2,095 176 626	3,038 005 107
Illinois.....	156 265 006	871 860 282	2,121 680 579	3,210 000 000	5,066 751 719	7,346 789 992
Wisconsin.....	42 036 595	273 671 668	702 307 329	1,139 000 000	1,833 308 523	2,658 297 358
Connecticut...	155 707 980	444 274 114	774 631 524	779 000 000	835 120 219	1,210 924 317
New Jersey....	200 000 000	467 918 324	940 976 064	1,305 000 000	1,445 285 114	2,095 663 415

* All the estimates are based on the figures compiled by United States Census Bureau and the Department of Commerce.

PER CAPITA WEALTH BASED ON ABOVE FIGURES

	1850	1860	1870	1880	1890	1900
Massachusetts.	\$577	\$662	\$1,463	\$1,471	\$1,252	\$1,449
New York.....	349	475	1,483	1,241	1,430	1,711
Pennsylvania..	313	487	1,081	1,154	1,177	1,424
Maryland.....	376	549	824	895	1,041	1,325
Ohio.....	255	510	839	1,012	1,076	1,378
Indiana.....	205	392	755	850	956	1,207
Illinois.....	183	509	835	1,043	1,324	1,524
Wisconsin.....	138	353	666	866	1,087	1,285
Connecticut...	420	966	1,441	1,251	1,119	1,333
New Jersey....	409	696	1,038	1,154	1,000	1,113

It will be observed that the per capita value of the property of North Carolina was the same in 1860 and in 1890. Many of the other southern states, in 1900, had not yet recovered from the effects of the Civil War. But it may be doubted whether the South increased its wealth 45 per cent., with the other sections of the country, between 1890 and 1900.

SCHOOL FUNDS OF THE SOUTH

States	Estimated true valuation of property. 1900	School Funds raised†	Amount raised for every dollar of true valuation, of property* and the year	Income from permanent funds†
Virginia.....	\$1,250 361 201	\$2,136 801	.00170—1902-03	\$ 48,886
North Carolina..	847 015 094	1,927 417	.00227—1903-04	
South Carolina..	581 321 380	1,119 224	.00192—1902-03	
Georgia.....	1,224 093 701	2 282 065	.00160—1902-03	212 052
Florida.....	564 759 612	791 051	.00117—1901-02	30 813
Alabama.....	903 021 580	1,457 662	.00144—1902-03	154 238
Mississippi.....	658 651 897	1,037 532	.00205—1902-03	186 226
Louisiana.....	718 187 315	1,566 217	.00208—1902-03	61 000
Texas.....	3,053 086 310	5 283 426	.00118—1901-02	1,676 462
Arkansas.....	659 963 762	1,641 046	.00248—1901-02	
Tennessee.....	1,387 536 262	2,405 221	.00168—1902-03	133,292

† State reports.

* Income from permanent funds has been deducted before this amount has been ascertained.

† Report of United States Commissioner of Education, 1901-02.

In comparing these figures with those of the next table, it should be remembered that the average per capita ability of the South to maintain schools was about the same in 1900 as in 1860. No such educational showing as the above could be made for any section or any state in 1860, taking the same financial conditions into consideration.

SCHOOL FUNDS OF ELEVEN OTHER STATES

STATES	Estimated true valuation of property, 1900	School Funds raised,† 1901-1902	Amount raised for every dollar of true valuation of property and the year *	Income from funds
Massachusetts.....	\$ 4,065,285,898	\$14,192,760	.00345-1900-01	\$160,546
New York.....	12,436,217,886	37,737,654	.00301-1901-02	272,477
Pennsylvania.....	8,976,582,497	26,492,218	.00295-1901-02	
Maryland.....	1,573,935,919	2,605,279	.00162-1900-01	53,357
Ohio.....	5,729,504,456	14,998,378	.00254-1901-02	249,160
Indiana.....	3,038,005,107	8,585,355	.00264-1901-02	562,190
Illinois.....	7,346,789,992	27,586,297	.00364-1901-02	845,366
Wisconsin.....	2,658,297,358	6,164,571	.00225-1900-01	167,391
Connecticut.....	1,210,924,317	3,443,944	.00272-1901-02	144,541
New Jersey.....	2,095,663,415	7,118,248	.00328-1901-02	233,387

† Report of United States Commissioner of Education, 1901-02.

* Income from permanent funds has been deducted before this amount has been ascertained.

PROPERTY FOR EACH CHILD OF SCHOOL AGE—THE SOUTH

STATES	Estimated true valuation of property, 1900	Children of school age to be educated (5-18), 1900†	Per capita wealth for each child of school age, 1900	Per capita wealth for each inhabitant, 1860*	Per capita wealth for each inhabitant 1900
Virginia.....	\$ 1,250,361,201	595,470	\$2,099	\$497*	\$ 674
North Carolina.....	874,015,094	650,700	1,301	301	447
South Carolina.....	581,321,389	478,480	1,215	779	434
Georgia.....	1,224,993,701	752,520	1,628	611	553
Florida.....	564,759,612	173,670	3,252	521	1,068
Alabama.....	903,021,580	640,500	1,409	514	494
Mississippi.....	658,651,897	537,310	1,226	767	425
Louisiana.....	718,187,315	409,100	1,531	850	520
Texas.....	3,053,086,310	1,067,710	2,859	605	1,001
Arkansas.....	659,963,762	450,920	1,444	504	503
Tennessee.....	1,387,536,262	753,845	2,122	445	687
United States.....	94,300,000,000	22,261,863	4,236	514	1,235

† Report of United States Commissioner of Education, 1901-02.

* Slaves included in the population on which these figures are based.

Observe that North Carolina was the poorest state in the South in 1860. In 1900, South Carolina and Mississippi were below her in per capita wealth; also that a number of the southern states in 1860 had as much per capita wealth as the average for the whole country, but that in 1900 no southern state had as much per capita wealth as the average for the country.

In estimating and comparing the ability of the South to raise school funds, it should be remembered that, on account of the small per capita wealth, one dollar at the South must bear a burden so much larger relatively than elsewhere in the country, for the expenses of government and purposes other than education that it leaves very little margin for education without making such taxation extremely burdensome.

PROPERTY FOR EACH CHILD OF SCHOOL AGE—ELEVEN OTHER STATES

STATES	Estimated true valuation of property in 1900	Children of school age to be educated (5-18) in 1900	Per capita wealth for each child of school age, 1900	Per capita wealth for each inhabitant in 1860	Per capita wealth for each inhabitant in 1900
Massachusetts.....	\$ 4,065,285,898	634,510	\$6,407	\$662	\$1,449
New York.....	12,436,217,886	1,806,940	6,882	475	1,711
Pennsylvania.....	8,976,582,497	1,733,400	5,178	487	1,424
Maryland.....	1,573,935,919	336,230	4,681	549	1,325
Ohio.....	5,729,504,456	1,120,700	5,112	510	1,378
Indiana.....	3,038,005,107	699,600	4,342	392	1,207
Illinois.....	7,346,789,992	1,352,000	5,434	509	1,524
Wisconsin.....	2,058,297,358	623,910	4,260	353	1,285
Connecticut.....	1,210,924,317	219,070	5,527	966	1,333
New Jersey.....	2,095,663,415	496,380	4,221	696	1,113

North Carolina with a total population of 1,893,810, in 1900, had, 650,700 children of school age, while Massachusetts with a total population of 2,805,346, in 1900, had only 634,510 children of school age. The per capita wealth for each child of school age in Massachusetts was \$6,407; in North Carolina, only \$1,301. A school tax to provide an equal per capita amount for education would necessarily have to be more than five times as large on each one dollar of property in North Carolina as in Massachusetts, to say nothing of the extra expense of the separate schools North Carolina must maintain for the negro children.

PART II. SCHOOL TAXATION LAWS AND FUNDS RAISED FOR SCHOOLS

The following pages contain a summary of the constitutional provisions of the eleven southern states in regard to public education; also a summary of all their laws relating to public taxation for schools, the details as to the means by which North Carolina maintains its system of public schools, and other information of kindred nature.

CONSTITUTIONAL SUPPORT

The support of public education now required by the constitutions of the several southern states is contained in the following provisions:

Virginia.—The General Assembly shall levy a state capitation tax of, and not exceeding, one dollar and fifty cents per annum on every male resident of the state not less than twenty-one years of age . . . ; one dollar of which shall be applied exclusively in aid of public free schools. . . . The General Assembly may authorize the board of supervisors of any county, or the council of any town or city, to levy an additional capitation tax not exceeding one dollar per annum on every such resident within its limits, which shall be applied in aid of the public schools of such county, city, or town.

The General Assembly shall apply the annual interest on the literary fund; that portion of the capitation tax provided for in the constitution to be paid into the state treasury, and not returnable to the counties and cities; and an annual tax on property of not less than one nor more than five mills on the dollar to the schools of the primary and grammar grades, for the equal benefit of the people of the state, to be apportioned on a basis of school population; the number of children between the ages of seven and twenty years in each school district to be the basis of such apportionment. . . .

Each county, city, town, if the same be a separate school district, and school district is authorized to raise additional sums by a tax on property, not to exceed in the aggregate five mills on the dollar in any one year, to be apportioned and expended by the local school authorities of said counties, cities, towns, and districts in establishing and maintaining such schools as in their judgment the public welfare may require: *Provided*, That such primary schools as may be established in any year shall be maintained at least four months of that school year before any part of the fund assessed and collected may be devoted to the establishment of schools of higher grade. . . .

North Carolina.—The General Assembly, at its first session under this constitution, shall provide by taxation, and otherwise, for a general and uniform system a public schools, wherein tuition shall be free of charge to all the children of the state between the ages of six and twenty-one years. And the children of the white race and the children of the colored race shall be taught in separate public schools; but there shall be no discrimination in favor of, or to the prejudice of either race.

Each county of the state shall be divided into a convenient number of districts, in which one or more public schools shall be maintained at least four months in every year; and if the commissioners of any county shall fail to comply with the aforesaid requirements of this section they shall be liable to indictment.

The proceeds of all lands that have been or hereafter may be granted by the United States to this state, and not otherwise appropriated by this state or the United States; also, all moneys, stocks, bonds, and other property, now belonging to any state fund for purposes of education; also, the net proceeds of all sales of the swamp lands belonging to the state, and all other grants, gifts, or devises that have been or hereafter may be made to the state, not otherwise appropriated by the state, or by the terms of the grant, gift, or devise, shall be paid into the state treasury; and, together with so much of the ordinary revenue of the state as may by law be set apart for that purpose, shall be faithfully appropriated for establishing and maintaining in this state a system of free public schools, and for no other uses or purposes whatsoever.

All moneys, stocks, bonds, and other property belonging to a county school fund; also, the net proceeds from the sale of estrays; also, the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State; and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties, and shall be faithfully appropriated for establishing and maintaining free public schools in the several counties in this state: *Provided*, That the amount collected in each county shall be annually reported to the Superintendent of Public Instruction.

South Carolina.—The salaries of the state and county school officers and compensation of county treasurers for collecting and disbursing school moneys shall not be paid out of the school funds, but shall be otherwise provided for by the General Assembly.

The General Assembly shall provide for a liberal system of free public schools for all children between the ages of six and twenty-one years.

The existing county boards of commissioners of the several counties, or such officer or officers as may hereafter be vested with the same or similar powers and duties, shall levy an annual tax of three mills on the dollar upon all the taxable property in their respective counties, which tax shall be collected at the same time and by the same officers as other taxes . . . ; and the said fund shall be apportioned among the school districts of the county in proportion to the number of pupils enrolled in the public schools of the respective districts. . . . There shall be assessed upon all taxable polls in the state between the ages of twenty-one and sixty years (excepting Confederate soldiers above the age of fifty years), an annual tax of one dollar on each poll, the proceeds of which tax shall be expended for school purposes in the several school districts in which it is collected.

And from and after the thirty-first day of December, in the year 1898, the General

Assembly shall cause to be levied annually on all the taxable property of the state such a tax, in addition to the said tax levied by the said county boards of commissioners, or similar officers, and poll tax above provided, as may be necessary to keep the schools open thruout the state for such length of time in each scholastic year as the General Assembly may prescribe. . . . Any school district may by the authority of the General Assembly levy an additional tax for the support of its schools. . . .

All the net income to be derived by the state from the sale or license for the sale of spirituous, malt, vinous and intoxicating liquors and beverages, not including so much thereof as is now or may hereafter be allowed by law to go to the counties and municipal corporations of the state, shall be applied annually in the aid of the supplementary taxes provided for in the sixth section of this article; and, if after said application there should be a surplus, it shall be devoted to public school purposes. . . .

Georgia.—There shall be a thoro system of common schools for the education of children in the elementary branches of an English education only, as nearly uniform as practicable, the expenses of which shall be provided for by taxation or otherwise. The schools shall be free to all children of the state, but separate schools shall be provided for the white and colored races.

The poll tax, any educational fund now belonging to the state (except the endowment and debt due to the University of Georgia), a special tax on shows and exhibitions, and on the sale of spirituous and malt liquors, which the General Assembly is hereby authorized to assess, and the proceeds of any commutation tax for military service, and all taxes that may be assessed on such domestic animals as, from their nature and habits, are destructive to other property, are hereby set apart and devoted for the support of common schools.

Authority may be granted to counties and school districts, upon the recommendation of the grand jury, and to municipal corporations upon the recommendation of the corporate authority to establish and maintain public schools in their respective limits, by local taxation; but as no such local laws shall take effect until the same shall have been submitted to a vote of the qualified voters in each county, district, or municipal corporation, and approved by a two-thirds vote of the persons voting at such election; and the General Assembly may prescribe who shall vote on such question.

Florida.—Each county shall be required to assess and collect annually for the support of free schools therein a tax of not less than three mills nor more than seven mills on the dollar of all taxable property in the same.

The county school fund shall consist, in addition to the tax provided for in section eight of this article, of the proportion of the interest of the state school fund and of the one-mill state tax apportionment to the county; the net proceeds of all fines collected under the penal laws of the state within the county; all capitation taxes collected within the county; and shall be disbursed by the county board of public instruction solely for the maintenance and support of public free schools.

A special tax of one mill on the dollar of all taxable property in the state, in addition to the other means provided, shall be levied and apportioned annually for the support and maintenance of public free schools.

The legislature may provide for the division of any county or counties into convenient school districts; and for the election biennially of three school trustees, who shall hold their office for two years, and who shall have supervision of all the schools within the district; and for the levying and collection of a district school tax, for the exclusive use of public free schools within the district, whenever a majority of the qualified electors thereof that pay a tax on real or personal property, shall vote in favor of such levy; *Provided*, That any tax authorized by this section shall not exceed three mills on the dollar in any one year on the taxable property of the district.

Any incorporated town or city may constitute a school district. The fund raised by section ten may be expended in the district where levied for building or repairing school-

houses, for the purchase of school libraries and textbooks, for salaries of teachers, or other educational purposes, so that the distribution among all the schools of the district be equitable.

Alabama.—The legislature shall establish, organize, and maintain a liberal system of public schools thruout the state for the benefit of the children thereof between the ages of seven and twenty-one years. The public school fund shall be apportioned to the several counties in proportion to the number of children of school age therein, and shall be so apportioned to the schools in the districts or townships in the county as to provide, as nearly as practicable, school terms of equal duration in such districts or townships. Separate schools shall be provided for white and colored children, and no child of either race shall be permitted to attend a school of the other race.

The principal of all funds arising from the sale or other disposition of lands or other property, which has been or may hereafter be granted or entrusted to this state or given by the United States for educational purposes shall be preserved inviolate and undiminished; and the increase arising therefrom shall be faithfully applied to the specific object of the original grants or appropriations. All lands or other property given by individuals, or appropriated by the state for educational purposes, and all estates of deceased persons who die without leaving any will or heir shall be faithfully applied to the maintenance of the public schools. All poll taxes collected in this state shall be applied to the support of the public schools in the respective counties where collected.

The income arising from the sixteenth section trust fund, the surplus revenue fund, until it is called for by the United States government, and the funds enumerated in sections 257 and 258 of this constitution, together with a special annual tax of thirty cents on each one hundred dollars of taxable property in this state, which the legislature shall levy, shall be applied to the support and maintenance of the public schools, and it shall be the duty of the legislature to increase the public school fund from time to time, as the necessity therefor and the condition of the treasury and the resources of the state may justify; *Provided*, that nothing herein contained shall be so construed as to authorize the legislature to levy in any one year a greater rate of state taxation for all purposes, including schools, than sixty-five cents on each one hundred dollars' worth of taxable property

Not more than 4 per cent. of all moneys raised, or which may hereafter be appropriated for the support of public schools, shall be used or expended otherwise than for the payment of teachers employed in such schools; *Provided*, that the legislature may, by a vote of two-thirds of each house, suspend the operation of this section. . . .

The several counties of this state shall have power to levy and collect a special tax not exceeding ten cents on each one hundred dollars of taxable property in such counties, for the support of public schools; *Provided*, that the rate of such tax, the time it is to continue, and the purpose thereof, shall have been first submitted to a vote of the qualified electors of the county, and voted for by three-fifths of those voting at such elections; but the rate of such special tax shall not increase the rate of taxation, state and county combined, in any one year, to more than one dollar and twenty-five cents on each one hundred dollars of taxable property; excluding, however, all special county taxes. . . .

Mississippi.—It shall be the duty of the legislature to encourage, by all suitable means, the promotion of intellectual, scientific, moral, and agricultural improvement, by establishing a uniform system of free public schools, by taxation or otherwise, for all the children between the ages of five and twenty-one years, and, as soon as practicable, to establish schools of higher grade. A public school shall be maintained in each school district in the county at least four months during the scholastic year. A school district neglecting to maintain its school four months, shall be entitled to only such part of the free school fund as may be required to pay the teacher for the time actually taught.

There shall be a common school fund, which shall consist of the poll tax (to be retained in the counties where the same is collected) and an additional sum from the general fund in the state treasury, which together shall be sufficient to maintain the common schools for the term of four months in each scholastic year. But any county or separate school district may levy an additional tax to maintain its schools longer than four months.

Louisiana.—There shall be free public schools . . . for the education of all the children of the state between the ages of six and eighteen years. . . . All funds raised by the state for the support of the public schools, except the poll tax, shall be distributed to each parish in proportion to the number of children therein between the ages of six and eighteen years. . . .

The funds derived from the collection of the poll tax shall be applied exclusively to the maintenance of the public schools as organized under this constitution, and shall be applied exclusively to the support of the public schools in the parish in which the same shall be collected, and shall be accounted for and paid by the collecting officer directly to the treasurer of the local school board.

The school funds of the state shall consist of: *First*, Not less than one and one-quarter mills of the six-mill tax levied and collected by the state. *Second*, The proceeds of taxation for school purposes as provided by this constitution. *Third*, The interests on the proceeds of all public lands heretofore granted or to be granted by the United States for the support of the public schools, and the revenue derived from such lands as may still remain unsold. *Fourth*, Of lands and other property heretofore or hereafter bequeathed granted, or donated to the state for school purposes. *Fifth*, All funds and property, other than unimproved lands, bequeathed or granted to the state, not designated for any other purpose. *Sixth*, The proceeds of vacant estates falling under the law to the state of Louisiana. *Seventh*, The legislature may appropriate to the same fund the proceeds of public lands, not designated or set apart for any other purpose, and shall provide that every parish may levy a tax for the public schools therein, which shall not exceed the entire state tax; *Provided*, That with such a tax the whole amount of parish taxes shall not exceed the limits of parish taxation fixed by this constitution. . . .

The General Assembly shall levy an annual poll tax of one dollar upon every male inhabitant in the state between the ages of twenty-one and sixty years, for the maintenance of public schools in parishes where collected.

The state tax on property for all purposes whatever, including expense of government, schools, levees, and interest, shall not exceed, in any one year, six mills on the dollar of its assessed valuation, and except as otherwise provided in this constitution, no parish, municipal, or public board tax for all purposes whatsoever, shall exceed in any one year, ten mills on the dollar valuation; *Provided*, That for giving additional support to public schools, and for the purpose of erecting and constructing public buildings, public school-houses, bridges, wharves, levees, sewerage work, and other works of permanent public improvement, the title to which shall be in the public, any parish, municipal corporation, ward, or school district may levy a special tax in excess of said limitation, whenever the rate of such increase and the number of years it is to be levied and the purposes for which the tax is intended, shall have been submitted to a vote of the property taxpayers of such parish, municipality, ward, or school district entitled to vote under the election laws of the state, and a majority of the same in number and in value voting at such election shall have voted therefor.

Texas.—All funds, lands, and other property heretofore set apart and appropriated for the support of public schools, all the alternate sections of lands reserved by the state out of grants heretofore made, or that may hereafter be made, to railroads or other corporations of any nature whatsoever, one-half of the public domain of the state, and all sums of money that may come to the state from the sale of any portion of the same shall constitute a perpetual public school fund.

One-fourth of the revenue derived from the state occupation taxes, and a poll tax of one dollar on every male inhabitant of this state between the ages of twenty-one and sixty years, shall be set apart annually for the benefit of public free schools, and in addition thereto there shall be levied and collected an annual ad valorem state tax of such an amount, not to exceed 20 cents on the \$100 valuation, as, with the available school fund arising from all other sources, will be sufficient to maintain and support the public free schools of this state for a period of not less than six months in each year; and the legislature may also provide for the formation of school districts within all or any of the counties of this state by general or special laws . . . and may authorize an additional annual ad valorem tax to be levied and collected within such school districts for the further maintenance of the public free schools, and the erection of school buildings therein. *Provided*, That two-thirds of the qualified property tax-paying voters of the district, voting at an election to be held for that purpose, shall vote such tax, not to exceed in any one year 20 cents on the \$100 valuation of the property subject to taxation in such district; but the limitation upon the amount of district tax herein authorized shall not apply to incorporated cities or towns constituting separate and independent school districts.

Arkansas.—The General Assembly shall provide, by general laws, for the support of common schools by taxes, which shall never exceed in any one year two mills on the dollar on the taxable property of the state; and by an annual per capita tax of one dollar, to be assessed on every male inhabitant of this state over the age of twenty-one years. *Provided*, That the General Assembly may, by general law, authorize school districts to levy by a vote of the qualified electors of such districts, a tax not to exceed five mills on the dollar in any one year for school purposes.

Tennessee.—Knowledge, learning, and virtue being essential to the preservation of republican institutions, and the diffusion of the opportunities and advantages of education thruout the different portions of the state being highly conducive to the promotion of this end, it shall be the duty of the General Assembly, in all future periods of this government, to cherish literature and science. And the fund called the common school fund, and all the lands and proceeds thereof, dividends, stocks, and other property of every description whatever, heretofore by law appropriated by the General Assembly of this state for the use of common schools, and all such as shall hereafter be appropriated, shall remain a perpetual fund, the principal of which shall never be diminished by legislative appropriation; and the interest thereof shall be inviolably appropriated to the support and encouragement of common schools thruout the state, and for the equal benefit of all people thereof; and no law shall be made authorizing said fund or any part thereof to be diverted to any other use than the support and encouragement of common schools. The state taxes derived hereafter from polls shall be appropriated to educational purposes, in such manner as the General Assembly shall, from time to time, direct by law. . . .

SUMMARY OF SCHOOL TAXATION LAWS

Virginia.—The state levies a general school tax of 18 cents on each \$100 valuation of all property and \$1.00 on each poll over twenty-one years of age. The supervisors of any county may levy as much as 50 cents on each \$100 valuation of all property and \$1.00 on each poll, additional to the general state tax for schools. The same authority as to additional taxation may be exercised by the town and the school district, thru their proper officials.

North Carolina.—The state levies a general school tax of 18 cents on each \$100 valuation of property and \$1.50 on each poll between twenty-one and fifty years of age. Towns, cities, and school districts may levy, by consent of a majority of the registered voters, an additional tax of as much as 30 cents on each \$100 valuation of property and 90 cents on each poll. By special statute towns and cities may acquire the right to levy as high a local school tax as a majority of the registered voters will favor.

South Carolina.—The state levies a general school tax of 30 cents on each \$100 valuation of property and \$1.00 on each poll between twenty-one and sixty years of age. The school authorities, by a majority vote of the taxpayers of any district, may levy as much as 40 cents on each \$100, additional to the state levy.

Georgia.—The state levies a general school tax of 17½ cents on each \$100 valuation of all property, and \$1.00 on each poll. Any county, school district, or municipality, by a two-thirds majority of those voting may levy an additional tax for schools.

Florida.—The state levies a general school tax of 10 cents on each \$100 valuation of property and \$1.00 on each poll. Each county, in addition, must levy as much as 30 cents on each \$100 valuation of property and may levy as much as 70 cents. By a majority vote of the qualified voters of any school district as much as 30 cents on each \$100 valuation of property may be levied as a local district tax, in addition to the state and county school taxes already mentioned.

Mississippi.—The state has no general school tax as such. There are few limitations on counties and towns as to levying school taxes. The constitution says the poll tax and an additional sum from the state treasury shall be sufficient to maintain the public schools four months in each year. The counties and any town may, through the proper officers, levy an additional tax of 30 cents on each \$100 valuation of property. If any higher tax is desired to be levied, the people must decide the amount of the tax by a majority vote.

Alabama.—The state levies a general school tax of 30 cents on each \$100 valuation of property and \$1.00 on each poll. Counties may, by a three-fifths majority of those voting at an election called for the purpose, levy an additional tax of 10 cents on each \$100 valuation of property, provided the additional levy does not make the state and county tax within the year more than \$1.25 on each \$100 valuation of property. Cities and towns may levy such local school taxes as their charters permit.

Louisiana.—Any parish (county), municipality, ward (township), or school district by a majority vote of the property, may levy any amount of local tax for schools. There is no limitation. The state levies a general tax of 20 cents on each \$100 of property.

Texas.—The state levies a general school tax of 18 cents on each \$100 valuation of property and \$1.00 on each poll. School districts, by a two-thirds majority of the property tax-paying voters, may levy an additional tax of 20 cents on each \$100 valuation of property. Incorporated cities and towns and independent districts may levy such local school taxes as their charters permit.

Arkansas.—The state levies a general school tax of 20 cents on each \$100 valuation of all property and \$1.00 on each poll. Any school district in its annual district school meeting, composed of the qualified voters of the school district, may levy as much as 50 cents additional on each \$100 valuation of all property.

Tennessee.—The state levies a general school tax of 15 cents on each \$100 valuation of all property and \$1.00 on each poll. The county, thru its county court, may levy an additional school tax on each \$100 valuation of all property, amounting in the aggregate to the sum of the whole state and county tax for all purposes, and an additional poll tax of \$1.00 on each poll. A county high-school tax of as much as 15 cents may be levied. This tax is additional to any taxes mentioned above. Incorporated towns may levy such special local school taxes as their charters permit.

COMPARATIVE RECEIPTS FOR SCHOOLS

Remembering the facts disclosed by the preceding tables, it will be interesting to see how much North Carolina is doing in the matter of raising funds for education.

	N. C. Receipts for Schools (1903-'04)	U. S. Receipts for Schools (1901-'02)
Total receipts	\$1,927,417	\$249,374,659
Property (estimated)	847,015,094	94,300,000,000
Raised for each dollar estimated valuation...	.00227	.00263
Raised for each \$100 estimated valuation...	nearly 23 cents	a little over 26 cents
Raised for each dollar assessed valuation...	.00444	(no data)
Raised for each \$100 assessed valuation....	nearly 45 cents	(no data)

The figures for North Carolina do not include the local taxes levied in about 180 districts. If the true amount of these taxes could be added to the above receipts for North Carolina, the result would doubtless show that North Carolina is now raising on every dollar of true valuation as much as is being raised in the country at large, though her per capita ability, in 1900, would indicate that only about one-third as much could be raised for schools by an equal amount of taxation as could be raised in the country at large. It should be remembered, however, that the assessed valuation of property in North Carolina is not \$847,015,094, but \$433,687,809, about one-half the value estimated above, based on an increase of 45 per cent. between 1890 and 1900. It is doubtful whether the present true valuation of all the property of North Carolina is as much as \$847,015,094, because North Carolina property hardly increased as much as 45 per cent. in true valuation between 1890 and 1900.

The table which follows, however, will show the present method of raising school funds in North Carolina and the relation of such taxation to all other taxation, local taxes for schools not being included:

PROPERTY VALUATION AND GENERAL SCHOOL TAXES LEVIED BY NORTH CAROLINA IN 1903

PROPERTY AND POLLS*	SCHOOL TAXES LEVIED
White polls..... 201,276	On white polls..... \$301,346.77
Negro polls..... 71,830	On negro polls..... 107,355.82
Indian polls..... 729	On Indian polls..... 1,093.50
Total polls..... 273,835	Total taxes on polls..... 409,796.09
Railroad, telegraph, tele- phone, etc..... \$70,633,352.11	On railroads, etc..... 127,212.05
Corporation excess..... 5,733,099.93	On corporation excess..... 10,319.50
Bank stock..... 8,702,238.00	On bank stock..... 15,663.96
Building and loan stock... 787,838.46	On building and loan stock.. 1,418.10
White property..... 332,978,471.00	On white property..... 599,811.05
Indian property..... 513,409.00	On Indian property..... 902.16
Negro property..... 14,339,402.00	On negro property..... 25,477.10
Value of listed property... 347,831,282.00	On dogs..... 155.00
Value of all property..... 433,687,809.50	On liquor dealers (1st class) .. 74,832.91
	On liquor dealers (2nd class).. 4,750.00
	On liquor dealers (3rd class).. 1,050.00
	On druggists' liquor license.. 587.50
	On social clubs' license..... 216.00
	On grain distilleries..... 2,512.58
	Fines, etc..... 20,122.14
	Other sources..... 1,998.08
	Total school taxes levied..... 1,296,824.22

*The poll tax levied on each male between 21 and 50 years of age must be the same as the property tax on \$300 worth of property.

The above figures are compiled from the latest report of the State Auditor of North Carolina. The valuation of property is the assessed valuation, which is considered to be about 60 per cent. of the true valuation.

TOTAL TAXES LEVIED BY NORTH CAROLINA IN 1903

State taxes (state government, pensions, etc.).....	\$1,120,644.88
County taxes (county purposes, poor, etc.).....	2,127,456.88
School taxes (general, not including local).....	1,296,824.22
Total taxes levied.....	\$4,544,925.98

The above table shows that the general school taxes in 1903 were in excess of all the taxes levied for the maintenance of the state government by \$176,-179.34, and that the general school taxes of the state, excluding local taxes in 230 towns and local tax districts amounting to about \$400,000 more annually, were 29 per cent. of all the taxes levied in the state for the year 1903.

OTHER STATE SUPPORT OF SCHOOLS

Besides the taxes already referred to as levied and spent for schools, the state of North Carolina expends annually the following sums for education out of the general revenues of the state:

University of North Carolina.....	\$ 45,000
State Normal and Industrial College (for white women).....	45,000
A. & M. College (white)*.....	15,000
A. & M. College (colored)*.....	7,500
Colored Normal Schools.....	14,500
Cullowhee High School.....	2,000
Appalachian Training School.....	2,000
School for Deaf and Dumb (Morganton).....	60,000
School for Blind, Deaf and Dumb (Raleigh).....	42,500
Special appropriation for public schools.....	200,000
	<u>\$433,500</u>

In addition to the above annual appropriations the state expends annually large sums for permanent improvements at the several institutions named.

PERCENTAGE OF STATE TAXES DEVOTED TO SCHOOLS IN NORTH CAROLINA

Total amount of state, school, and county taxes.....	\$4,544,925.98
Total amount devoted to schools.....	1,730,324.22
Percentage of taxes devoted to schools.....	38 per cent.
Percentage of taxes devoted to all other purposes, county and state..	62 per cent.

The local school taxes of cities, towns and local tax districts are not included in the above calculations.

PART III. RESULTS OF TWENTY YEARS' PROGRESS IN DECREASING ILLITERACY

The following pages contain a comparative statement of the results achieved in decreasing illiteracy in North Carolina, in the South, and in the country at large during the twenty years between 1880 and 1900.

*Funds from U. S. Government not included.

NORTH CAROLINA POPULATION, 1870-1900

(Black and White)

	1870	1880	1890	1900
North Carolina.				
Total Population.....	1,071,361	1,399,750	1,617,947	1,893,810
White.....	678,470	867,242	1,055,382	1,263,603
Colored.....	392,891	532,508	562,565	630,207
Percentage total population:				
White.....	63.33	61.96	65.23	66.7
Colored.....	36.67	38.04	34.77	33.3
Rank as to population in United States.....	14	15	16	15
Compare with United States.				
Total population.....	38,558,371	50,155,783	62,622,250	76,303,387
White.....	33,589,377	43,402,070	54,083,890	66,090,788
Colored.....	4,968,994	6,752,813	7,638,360	9,312,599
Percentage of population:				
White.....	87.2	86.54	87.81	87.8
Colored.....	12.8	13.46	12.19	12.2

INCREASE—SUMMARY FOR 30 YEARS—COMPARISON, 1870-1900

	North Carolina	United States
Percentage increase in total population.....	76.76	97.89
Percentage increase in white population.....	86.24	99.44
Percentage increase in colored population.....	60.40	87.41

GENERAL ILLITERACY, 1870-1900

	1870*	1880	1890	1900
North Carolina.				
Total population 10 years of age and over.....	769,629	959,951	1,147,446	1,342,669
White.....	497,132	608,806	754,857	904,978
Colored.....	272,497	351,145	392,589	434,691
Total illiterates 10 years of age and over.....	397,690	463,975	409,703	386,251
White.....	167,084	192,032	173,722	175,907
Colored.....	230,606	271,943	235,981	210,344
Percentage of illiteracy.....	51.67	48.3	35.7	28.7
White.....	33.60	31.5	23.01	19.5
Colored.....	84.62	77.4	60.11	47.6
Compare with United States.				
Total population 10 years of age and over.....	28,228,945	36,761,607	47,413,559	57,949,824
White.....		32,160,400	41,931,074	51,250,918
Colored.....		4,601,207	5,482,485	6,698,906
Total illiterates 10 years of age and over.....	5,658,144	6,239,058	6,234,702	6,180,069
White.....	2,868,455	3,079,080	3,212,574	3,200,746
Colored.....	2,789,689	3,220,878	3,112,128	2,979,323
Percentage of illiteracy.....	20.04	16.97	13.34	10.7
White.....		9.39	7.66	6.2
Colored.....		70.00	56.76	44.5

DECREASE IN ILLITERACY FOR TWENTY YEARS, COMPARISON—1880-1900

	North Carolina	United States
Decrease in number of white illiterates.....	16,125	181,666 (inc.)
Decrease in number of colored illiterates.....	61,599	241,555
Decrease in percentage of total illiterates.....	19.6	6.27
Decrease in percentage of white illiterates.....	12.0	3.19
Decrease in percentage of colored illiterates.....	29.8	25.50

* The illiteracy figures for 1870 are probably quite inaccurate. Those given are not, therefore, to be relied upon. They are not used for comparative purposes.

1. It will be observed from the above tables that North Carolina has decreased the number of white illiterates 16,125 in the twenty years between 1880-1900, while in the country at large the number of white illiterates has actually increased 181,666 during the same period.

2. Note that North Carolina, in twenty years, has decreased her percentage of total illiteracy 19.6, while the percentage of decrease for the whole country was only 6.27.

3. Observe that North Carolina has, during the last twenty years, decreased her percentage of white illiteracy 12.0, while she has decreased her colored illiteracy 29.8. The country at large decreased its percentage of white illiteracy only 3.19 and its percentage of colored illiteracy only 25.5, during the same period.

SEX ILLITERACY, 1880-1900

	1880	1890	1900	Decrease in 20 years
North Carolina.				
Male illiterates 10 years of age and over	213,196	184,506	181,228	31,968, or 15 per cent.
White.....	84,064	75,726	82,492	1,572, or 1.87 per cent.
Colored.....	129,132	108,780	98,736	30,396, or 23.5 per cent.
Female illiterates 10 years of age and over	250,779	225,197	205,023	45,756, or 18.2 per cent.
White.....	107,968	97,996	93,415	14,553, or 13.4 per cent.
Colored.....	142,811	127,201	111,608	31,203, or 21.8 per cent.
Compare with United States.				
Male illiterates 10 years of age and over	2,966,421	3,008,222	3,011,224	44,803, or 1.51 per cent.
White.....	1,410,805	1,517,722	1,567,153	156,348, or 11.08 per cent.
Colored.....	1,555,616	1,490,500	1,444,071	111,545, or 7.17 per cent.
Female illiterates 10 years of age and over	3,273,537	3,316,480	3,168,845	104,692, or 3.2 per cent.
White.....	1,608,275	1,694,852	1,633,593	25,318, or 1.57 per cent.
Colored.....	1,665,262	1,621,628	1,535,252	130,010, or 7.8 per cent.

DECREASE OF SEX ILLITERACY, 1880-1900—COMPARISON

	NORTH CAROLINA		UNITED STATES	
	Decrease	Decrease Per cent.	Decrease	Decrease Per cent.
Male illiterates 10 years of age and over.....	31,968	15.	44,803	1.51
White.....	1,572	1.87	156,348 ¹	11.08 ¹
Colored.....	30,396	23.5	111,545	7.17
Female illiterates 10 years of age and over.....	45,756	18.2	104,692	3.2
White.....	14,553	13.4	25,318	1.57
Colored.....	31,203	21.8	130,010	7.8

SCHOOL AGE ILLITERACY, 1880-1900

	1880	1890	1900	Decrease
North Carolina				
Total illiterates, 10 to 20, inclusive....	173,386	118,000	105,004	68,382, or 30.4 per cent.
White.....	75,595	49,479	49,616	25,979, or 34.3 per cent.
Colored.....	97,791	68,521	55,388	42,403, or 43.3 per cent.
Compare with United States.				
Illiterates, 10 to 20 inclusive.....	2,035,595	1,389,242	1,299,043	736,552 or 35.7 per cent.
White.....	962,617	594,111	449,049	513,568 or 53.3 per cent.
Colored.....	1,072,978	795,131	849,994	222,984 or 20.7 per cent.

¹ Increase.

DECREASE IN SCHOOL AGE ILLITERACY. 1880-1900

	NORTH CAROLINA		UNITED STATES	
	Decrease	Decrease Per cent.	Decrease	Decrease Per cent.
Total illiterates, 10 to 20, inclusive.....	68,382	39.4	736,552	35.7
White.....	25,979	34.3	513,568	53.3
Colored.....	42,403	43.3	222,984	20.7

Notwithstanding the above record, it will be observed that, in 1900, 27.6 per cent. of the white illiterate population of North Carolina ten years of age and over was composed of persons between the ages of ten and twenty-one, and that 26.3 per cent. of the colored illiterate population ten years of age and over was composed of persons between the ages of ten and twenty-one.

ADDITIONAL FACTS ABOUT NORTH CAROLINA—POPULATION 1900

1. In 1900, North Carolina had 347 incorporated towns, but only 338,277 persons resided in those towns. As many as 281 of those towns had less than 1,000 inhabitants each.

2. In 1900, only 17.9 per cent. of the population of the state resided in towns, which means that 82.1 per cent. of the population was wholly rural.

3. In 1900, North Carolina had no town of 25,000 inhabitants. She had only seven towns with a population larger than 8,000. These seven towns had an aggregate population of 96,537 only.

4. In the entire South 21.6 per cent. of the population resided in incorporated towns, while in the country at large 47.1 per cent. of the population resided in incorporated towns, in 1900.

5. In 1900, in the entire South there were only twenty-one towns having a population of 25,000 and over. Mississippi and North Carolina had no such towns. In the entire South there were only forty-nine other towns with a population over 8,000.

6. In 1900, North Carolina had only thirty-nine people for each square mile of territory. She has a land area of 48,580 square miles and a water area of 3,670 square miles. In the entire South the population for each square mile in 1900 was only 25.6.

The above facts render the problem of universal education a most difficult one, taking no consideration of the small per capita wealth in proportion to the number of children to be educated, and the double school system for the two races.

SOME ADDITIONAL ILLITERACY FACTS

1. The following states and territories, from 1880 to 1900, increased their number of illiterates ten years of age and over and some of them increased their percentage of illiteracy:

States	Illiterates in 1880	Illiterates in 1900	Increase
Maine.....	22,170	29,060	6,890
New Hampshire.....	14,302	21,075	6,773
Vermont.....	15,837	16,247	410
Massachusetts.....	92,980	134,043	41,063
Rhode Island.....	24,793	29,004	4,211
Connecticut.....	28,424	42,973	14,569
New York.....	219,600	318,100	98,500
New Jersey.....	53,249	86,658	33,409
Pennsylvania.....	228,014	299,376	71,362
Florida.....	80,183	84,285	4,102
Illinois.....	145,397	157,958	12,561
Michigan.....	63,723	80,482	16,759
Wisconsin.....	55,558	73,779	18,221
Minnesota.....	34,546	52,946	18,400
Nebraska.....	11,528	17,997	6,469
Alabama.....	433,447	443,590	10,143
Louisiana.....	318,380	381,145	62,765
Montana.....	1,707	11,675	9,968
Wyoming.....	556	2,878	2,322
Colorado.....	10,474	17,779	7,305
Arizona.....	5,842	27,307	21,465
Nevada.....	4,069	4,645	576
Idaho.....	1,778	5,505	3,727
Washington.....	3,880	12,740	8,851
Oregon.....	7,423	10,686	3,263
California.....	53,430	58,959	5,529
Total increase 1880-1900.....	.....	.....	489,613

2. The following states and territories have increased their percentage of illiteracy since 1880:

Maine, from 4.3 per cent. in 1880 to 5.1 per cent. in 1900.

Connecticut, from 5.7 per cent. in 1880 to 5.9 per cent. in 1900.

Montana, from 5.3 per cent. in 1880 to 6.1 per cent. in 1900.

Wyoming, from 3.4 per cent. in 1880 to 4.0 per cent. in 1900.

Arizona, from 17.7 per cent. in 1880 to 29 per cent. in 1900.

Nevada, from 8 per cent. in 1880 to 13.3 per cent. in 1900.

New Hampshire, from 5 per cent. in 1880 to 6.2 per cent. in 1900.

The following table shows the decrease and increase in percentage of illiteracy 1880-1900, for the principal states and territories:

	1880	1900	Increase or decrease Per cent.
Maine.....	4.3	5.1	.8 increase
New Hampshire.....	5.0	6.2	1.2 "
Vermont.....	6.0	5.8	.2 decrease
Massachusetts.....	6.5	5.9	.6 "
Rhode Island.....	11.2	8.4	2.8 "
Connecticut.....	5.7	5.9	.2 increase
New York.....	5.5	5.5	.0 decrease
New Jersey.....	6.2	5.9	.3 "
Pennsylvania.....	7.1	6.1	1.0 "
Delaware.....	17.5	12.0	5.5 "
Maryland.....	19.3	11.1	8.2 "
District of Columbia.....	18.8	8.6	10.2 "
Virginia.....	40.6	22.9	17.7 "
West Virginia.....	19.9	11.4	8.5 "
North Carolina.....	48.3	28.7	19.6 "
South Carolina.....	55.4	35.9	19.5 "
Georgia.....	49.9	30.5	19.4 "
Florida.....	43.4	21.9	21.5 "
Ohio.....	5.5	4.0	1.5 "
Indiana.....	7.5	4.6	2.9 "
Illinois.....	6.4	4.2	2.2 "
Michigan.....	5.2	4.2	1.0 "
Wisconsin.....	5.8	4.7	1.1 "
Minnesota.....	6.2	4.1	2.1 "
Iowa.....	3.9	2.3	1.6 "

	1880	1900	Increase or decrease Per cent.
Missouri.....	13.4	6.4	7.0 decrease
Nebraska.....	3.6	2.3	1.3 "
Kansas.....	5.6	2.9	2.7 "
Kentucky.....	29.9	16.5	13.4 "
Tennessee.....	38.7	20.7	18.0 "
Alabama.....	50.0	34.0	16.9 "
Mississippi.....	49.5	32.0	17.5 "
Louisiana.....	49.1	38.5	10.6 "
Texas.....	29.7	14.5	15.2 "
Arkansas.....	38.0	20.4	17.6 "
Montana.....	5.3	6.1	.8 increase
Wyoming.....	3.4	4.0	.6 "
Colorado.....	6.6	4.2	2.4 decrease
New Mexico.....	65.0	33.2	31.8 "
Arizona.....	17.7	29.0	11.3 increase
Utah.....	9.1	3.1	6.0 decrease
Nevada.....	8.0	13.3	5.3 increase
Idaho.....	7.1	4.6	2.5 decrease
Washington.....	7.0	3.1	3.9 "
Oregon.....	5.7	3.3	2.4 "
California.....	7.8	4.8	3.0 "
United States.....	17.0	10.7	6.3 "

PART IV. TWENTY-FIVE YEARS OF GENERAL EDUCATIONAL PROGRESS

The following tables are intended to show the general results of the progress of public education in North Carolina during the past twenty-five years, in comparison with the progress of the country at large for an almost equal period, so far as concerns important particulars.

TWENTY-FIVE YEARS' PROGRESS OF PUBLIC EDUCATION IN NORTH CAROLINA, 1879-1904

	1879-80	1889-90	1899-1900	1903-'04			Per cent. inc. in 25 yrs.
				Rural	City	Total <i>d</i>	
White children (6-21).....	291,770	370,144	439,431	462,639	included	462,639	58
Colored ".....	167,554	216,524	220,198	223,370	in rural	223,370	33
Total population.....	459,324	586,668	659,629	686,009	populat'n	686,009	49
Enrollment (white).....	136,481	205,844	270,447	308,977	26,101	335,078	146
" (colored).....	89,125	116,689	130,005	141,839	13,018	154,857	74
Total enrollment.....	225,606	312,533	400,452	450,816	39,119	489,935	117
Average daily attendance (white)...	90,512	134,108	142,413	179,435	20,054	199,489	120
" (colored).....	57,200	68,992	64,505	87,247	7,138	94,385	65
" (total).....	147,802	203,100	206,918	266,682	27,192	293,874	98
Number white districts.....	4,347	4,893	5,422	5,336	.....	5,336	23
" colored.....	2,045	2,289	2,488	2,338	.....	2,338	14
Number white schoolhouses.....	2,730	3,073	4,798	5,010	.....	5,010	84
" colored.....	1,036	1,820	2,120	2,224	.....	2,224	115
Value white school property.....	\$175,169	\$612,303	\$839,269	\$1,316,179	\$429,917	\$1,746,096	807
" colored.....	\$45,273	\$240,402	\$258,295	\$316,170	\$125,965	\$442,135	877
Total value property.....	\$220,442	\$852,706	\$1,097,564	\$1,632,349	\$555,882	\$2,188,231	893
Average school term in days.....	50	59	60	83	160	...	66a
Av. mo. salary rural white teachers...	\$21.91	\$24.37	\$24.79	\$29.03	.....	.....	33
Total receipts for schools.....	\$523,555	\$721,756	\$1,018,144	\$1,563,962	\$365,455b	\$1,929,417	269
Total expenditures.....	\$352,383	\$718,226	\$930,317	\$1,515,446	\$369,052	\$1,885,398	435
Av. an. salary Supt. (or Co. Ex.)...	\$10.71	\$195.45	\$223.14	\$506.63	\$978.00	.....	4630c

a Rural school term only.

b Local taxes in cities only. The local taxes in rural districts have not been ascertained.

c County superintendents only.

d These figures subject to correction.

The above table has been carefully compiled from the reports of the several North Carolina state superintendents of public instruction. The table above

and the one following will show what North Carolina has done in twenty-five years in public education, in comparison with the whole country.

TWENTY-TWO YEARS' PROGRESS OF PUBLIC EDUCATION IN THE UNITED STATES,
1879-1901

	1879-1888	1889-1890	1899-1900	1901-1902	Percentage increase in 22 yrs.
Total school population.....	15,536,280	18,543,201	22,253,050	22,261,863	43
" enrollment.....	9,867,505	12,722,581	15,503,110	15,025,887	61
" average daily attendance.....	9,144,143	8,153,635	10,632,772	10,999,273	79
Number of schoolhouses.....	178,222	224,586	247,321	254,076	43
Value of all school property.....	\$209,571,718	\$342,876,494	\$538,623,736	\$601,571,307	187
Average school term in days.....	130.3	134.7	144.3	145.0	12
Total receipts of school funds.....	\$83,940,239	.....	.....	\$249,374,659	185
Total expenditures for schools.....	\$78,094,687	\$140,506,715	\$214,964,618	\$235,208,465	201

The above table has been compiled from the reports of the United States Commissioner of Education.

The following table shows the educational progress made in North Carolina during the four years 1899-1900 to 1903-1904, inclusive. The figures are taken from the reports of the state superintendent of public instruction of North Carolina. The total amount raised by local taxes is much larger for 1903-1904 than the amount given. As yet the local taxes raised in many rural districts are not reported. The total amount now raised is not less than \$400,000. The reported amount of local taxes for 1903-1904 is given in the table. The amount of local taxes for 1899-1900 is estimated. The stimulating effect of the rural school library law and the loan fund law which enables school districts to borrow money with which to build schoolhouses cannot be shown by statistics.

NORTH CAROLINA EDUCATIONAL PROGRESS FROM 1899-1900 TO 1903-1904

	1899-1900	1903-1904	Increase in four years
School population (6-21).....	659,629	686,009	26,380
White.....	439,431	462,639	23,208
Colored.....	220,198	223,370	3,172
Total enrollment.....	400,452	489,935	89,483
White.....	270,447	335,078	64,631
Colored.....	130,005	154,857	24,852
Total average daily attendance.....	206,918	203,874	86,956
White.....	142,413	199,489	57,076
Colored.....	64,505	94,385	29,880
Number school districts.....	7,910	7,674	236a
White.....	5,422	5,336	50a
Colored.....	2,488	2,338	150a
Number schoolhouses.....	6,018	7,234	316
Value of school property.....	\$1,097,564	\$1,632,349	\$534,785
White.....	\$859,260	\$1,316,170	\$476,910
Colored.....	\$238,295	\$316,170	\$57,875
Average rural school term.....	69 days	83 days	14 daysb
Monthly salary white teachers.....	\$24.79	\$29.05	\$4.26
Total receipts for schools.....	\$1,168,144	\$1,029,417	\$761,273
General fund.....	\$1,018,144	\$1,563,962	\$545,818
Local taxes (estimated).....	\$150,000	\$365,455	\$215,455
Average salary county superintendents.....	\$23.14	\$506.63	\$283.49
Rural libraries.....	.....	877	877
Local tax districts.....	30	229	199
Spent for schoolhouses.....	\$40,712	\$179,680	\$138,968

a Decrease.

b Rural teachers. Figures in above table subject to slight correction

COMPARISON OF PROGRESS FOR 22 AND 25 YEARS

	North Carolina	United States
School population, percentage increase.....	49	43
" enrollment " "	117	61
Average daily attendance " "	98	79
Schoolhouses " "	84 ^a	43
Value of school property " "	893	187
School term " "	66 ^b	12
Mo. salary of teachers " "	33 ^c	47 ^d
Receipts " "	269	185
Expenditures " "	435	201

^a Whites only; colored much larger (rural schools).^c Rural teachers only (white).^b Rural school term only.^d Estimated for U. S.

PART V.—STATISTICS RELATING TO EDUCATION, 1850-1860

The following tables will give some insight as to educational conditions in North Carolina and the South and in the country at large 1850-1860. The figures are all compiled from the Census Reports of 1850 and 1860. The illiteracy figures are based on the free population twenty years of age and over and not on the whole population ten years of age and over as has been the practice of the census enumeration since 1860.

The following table shows the population of North Carolina and the United States, from 1790 to 1860, as to its several elements. In North Carolina during this period slaves were personal property.

POPULATION, 1790-1840

	1790		1800	
	North Carolina	United States	North Carolina	United States
Total population.....	393,751	3,929,827	478,103	5,305,925
Whites.....	288,204	3,172,464	337,764	4,304,489
Slaves.....	100,572	697,897	133,206	893,041
Free Negroes.....	4,975	59,466	7,043	108,395
Rank of North Carolina.....	3	..	4	..
Percentage white.....	73.19	80.7	70.65	81.1
	1810		1820	
	North Carolina	United States	North Carolina	United States
Total population.....	555,500	7,239,814	638,829	9,638,131
Whites.....	376,410	5,862,004	419,200	7,861,937
Slaves.....	168,824	1,191,364	205,017	1,538,038
Free Negroes.....	10,266	186,446	14,612	233,524
Rank of North Carolina.....	4	..	4	..
Percentage white.....	67.76	80.9	65.62	81.6
	1830		1840	
	North Carolina	United States	North Carolina	United States
Total population.....	737,987	12,866,020	753,419	17,069,453
Whites.....	478,843	10,537,378	484,870	14,195,095
Slaves.....	245,601	2,009,043	245,817	2,487,455
Free Negroes.....	19,543	319,599	22,732	386,303
Rank of North Carolina.....	5	..	7	..
Percentage white.....	64.07	81.9	64.36	83.1

POPULATION, 1850-1860

	1850		1860	
Total population.....	869,030	23,191,876	992,622	31,443,321
Whites.....	553,028	19,553,068	629,942	26,922,537
Slaves.....	288,548	3,204,313	331,050	3,953,760
Free Negroes.....	27,463	434,495	30,463	488,070
Indians, etc.....	.....	.....	1,158	78,954
Rank of North Carolina.....	10	..	12	..
Percentage white.....	63.64	84.3	63.46	85.6

The following table gives the population of the several southern states from 1790 to 1860, also the relation of the colored population to the white population.

TOTAL POPULATION OF THE SOUTH AND PERCENTAGE OF THE POPULATION COLORED,
1790-1860

	1790	1800	1810	1820	1830	1840	1850	1860
Virginia.....	748,308	880,200	974,622	1,065,379	1,211,405	1,239,797	1,421,661	1,596,318
	40.9	41.5	43.4	43.3	42.6	40.2	37.0	34.4
North Carolina..	393,751	478,103	555,500	638,829	737,987	753,419	869,039	992,622
	26.8	29.3	32.2	34.3	35.9	35.6	36.3	36.5
South Carolina..	249,073	345,591	415,115	502,741	581,185	594,398	668,507	703,708
	43.7	43.2	48.4	52.7	55.6	56.4	58.9	58.6
Georgia.....	82,548	162,101	252,433	340,987	510,823	691,392	906,185	1,057,286
	35.9	37.2	42.3	44.4	42.5	41.0	42.4	44.1
Florida.....	.....	.....	.....	.....	34,730	54,477	87,445	140,424
	.....	.....	.....	.....	47.0	48.7	46.0	44.6
Alabama.....	.....	.....	.....	127,901	309,527	590,756	771,623	964,201
	.....	.....	.....	33.1	38.4	43.2	44.7	45.4
Mississippi.....	.....	8,850	40,352	75,448	136,621	375,651	606,526	791,305
	.....	41.4	42.9	44.1	48.4	52.3	51.2	55.3
Louisiana.....	.....	.....	76,556	153,407	215,739	352,411	517,762	708,002
	.....	.....	55.1	52.1	58.5	55.0	50.6	49.6
Texas.....	.....	.....	.....	.....	.....	.....	212,592	604,215
	.....	.....	.....	.....	.....	.....	27.5	30.4
Arkansas.....	.....	.....	.....	14,273	30,388	97,574	209,897	435,450
	.....	.....	.....	11.8	15.5	20.0	22.7	25.6
Tennessee.....	35,791	105,602	261,727	422,813	681,904	829,210	1,002,717	1,109,801
	10.5	13.1	17.5	19.6	21.4	22.7	24.5	25.5
United States...	3,929,827	5,305,925	7,239,814	9,638,131	12,866,020	17,069,453	23,191,876	31,443,321
	19.3	18.9	19.1	18.4	18.1	16.9	15.7	14.4

ILLITERACY, 1850-1860

	1850		1860	
	N. Carolina	United States	N. Carolina	United States
Free population 20 years of age and over.....	263,972	9,641,157	308,895	13,569,985
Total illiterates 20 years of age and over.....	80,423	1,053,420	74,977	1,218,311
Illiterate white males.....	26,239	389,664	26,024	467,023
Illiterate white females.....	47,327	573,234	42,104	650,552
Illiterate free negroes.....	6,857	90,522	6,849	91,736
Percentage illiterate.....	30.4	11.0	24.2	8.8

The excess of female over male illiterates in the above table is especially noticeable, as well as the decrease in white illiterates in North Carolina during the ten years covered by the table. This ten years was the period of the greatest development of public education in North Carolina prior to the Civil War.

SOUTHERN ILLITERACY AND ILLITERACY ELSEWHERE, 1850-1860

	1850 Free popu- lation 20 years old and over	1850 Illiterates 20 years old and over	1850 Percentage illiterate	1860 Illiterates 20 years old and over
Virginia.....	438,066	88,520	20.1	86,452
North Carolina.....	203,972	80,423	30.4	74,977
South Carolina.....	120,350	16,564	12.8	16,208
Georgia.....	219,104	41,667	19.0	44,257
Florida.....	21,747	4,129	18.9	5,461
Alabama.....	170,500	33,992	18.9	38,060
Mississippi.....	123,711	13,528	10.9	15,636
Louisiana.....	143,085	24,610	17.1	19,010
Texas.....	68,358	10,583	15.4	18,476
Arkansas.....	65,097	16,935	26.0	23,665
Tennessee.....	319,121	78,619	24.6	72,054
Maine.....	294,172	6,282	2.1	8,598
New Hampshire.....	180,554	3,009	1.6	4,717
Connecticut.....	213,662	5,306	2.4	8,833
Massachusetts.....	573,907	28,345	4.9	46,921
New York.....	1,640,379	98,722	6.0	121,378
Pennsylvania.....	1,123,623	76,272	6.7	81,515
Delaware.....	42,408	10,181	24.0	13,160
Ohio.....	902,736	66,020	7.3	64,828
Rhode Island.....	83,836	3,607	4.3	6,112
Vermont.....	167,824	6,240	3.7	8,916
Missouri.....	258,670	36,778	14.2	60,455
Maryland.....	247,053	41,877	16.9	37,518
Indiana.....	416,790	72,710	17.4	62,716
United States.....	9,641,157	1,053,420	11.0	1,218,311

PUBLIC SCHOOL STATISTICS, 1850-1860
(From U. S. Census)

	1850 Receipts for public schools	1850 White persons of school age	1850 Enrolled in public schools	1860 Receipts from public schools	1860 Enrolled in public schools
Virginia.....	\$ 341,279	345,265	67,353	\$ 498,638	85,443
North Carolina.....	158,564	215,454	104,095	268,719	105,025
South Carolina.....	200,600	107,813	17,838	204,593	20,716
Georgia.....	190,235	215,091	32,705	449,966	56,087
Florida.....	31,777	18,097	1,878	20,099	2,032
Alabama.....	390,980	176,657	28,380	489,474	61,751
Mississippi.....	267,821	121,089	18,746	385,679	30,970
Louisiana.....	362,412	84,283	25,046	469,210	31,813
Texas.....	49,554	59,335	7,046	414,168	34,611
Arkansas.....	68,411	67,545	8,493	120,613	19,242
Tennessee.....	200,253	214,120	104,117	402,004	138,809
United States.....	9,529,542	7,134,973	3,354,011	22,548,510	4,955,894
Massachusetts.....	\$1,010,346	303,020	176,475	\$1,545,454	206,974
New York.....	1,486,423	1,038,407	675,221	3,341,088	697,283
Pennsylvania.....	1,362,049	824,670	413,706	2,495,056	505,303
Maryland.....	221,817	147,717	33,111	243,679	30,216
Ohio.....	751,576	757,633	484,153	2,551,844	599,549
Indiana.....	320,095	399,292	161,500	686,188	293,089
Illinois.....	356,416	335,463	125,725	2,186,872	433,018
Wisconsin.....	113,874	104,882	59,817	596,975	198,676
Connecticut.....	231,220	114,264	71,269	374,954	82,530
New Jersey.....	220,340	165,881	77,930	336,531	110,320

DETAILED EDUCATIONAL STATISTICS FOR NORTH CAROLINA AND THE UNITED STATES, 1850

(From Census of 1850)

	N. Carolina	United States
1. <i>Public schools.</i>		
Number.....	2,657	80,978
Teachers.....	2,730	91,966
Pupils.....	104,095	3,354,011
2. <i>Income of public schools.</i>		
From endowment.....	\$ 1,535	\$ 182,594
From taxation.....	42,936	4,653,096
From public funds.....	97,378	2,552,402
From other sources.....	16,715	2,141,450
Total funds.....	\$158,564	\$9,529,542
3. <i>Private schools.</i>		
Number.....	272	6,085
Teachers.....	403	12,260
Pupils.....	7,822	263,098
4. <i>Income of private schools.</i>		
From endowment.....	\$ 15,987	\$ 288,855
From taxation.....	.....	14,202
From public funds.....	.....	115,724
From other sources.....	171,661	4,225,433
Total funds.....	\$187,648	\$4,644,214
5. <i>Colleges.</i>		
Number of colleges.....	5	239
Teachers.....	29	1,678
Students.....	513	27,821
6. <i>Income of colleges.</i>		
From endowment.....	\$11,300	\$ 466,614
From taxation.....	.....	15,485
From public funds.....	.....	194,249
From other sources.....	29,400	1,288,080
Total funds.....	\$40,700	\$1,964,428
7. <i>All schools.</i>		
Number.....	2,934	87,257
Teachers.....	3,162	105,858
Pupils.....	112,430	3,642,694
8. <i>Income of all schools.</i>		
From endowment.....	\$ 28,822	\$ 923,763
From taxation and public funds.....	140,314	7,590,117
From other sources.....	217,776	7,648,120
Total funds.....	\$386,912	\$16,162,000
9. <i>Children of school age.</i>		
Between 5 and 20 (white).....	215,454	7,134,973
Enrollment in all schools.....	112,430	3,642,694
10. <i>Libraries (private).</i>		
Number.....	38	15,615
Volumes.....	29,592	4,636,411
11. <i>Churches.</i>		
Number.....	1,787	38,183
Value.....	\$905,753	\$87,446,371
12. <i>Number of periodicals.</i>		
Daily.....	..	254
Weekly.....	40	1,902
All others.....	11	370
Total.....	51	2,526

DETAILED EDUCATIONAL STATISTICS FOR NORTH CAROLINA AND UNITED STATES,

1860

(From Census 1860)

1. *Public schools.*

	North Carolina	United States
Number.....	2,994	107,880
Teachers.....	2,928	131,099
Pupils.....	105,025	4,955,894

2. *Income of public schools.*

From endowment.....	\$ 21,462	\$ 416,606
From taxation and public funds.....	239,779	18,952,073
From other sources.....	7,478	3,179,840

Total funds.....	\$268,719	\$22,548,519
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3. *Private schools and colleges.*

Number.....	450	7,344
Teachers.....	755	19,142
Pupils.....	14,709	521,143

4. *Income of private schools and colleges.*

From endowment.....	\$ 24,140	\$1,783,025
From taxation and other public funds.....	11,195	969,464
From other sources.....	454,390	9,417,104

Total funds.....	\$489,725	\$12,169,593
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5. *All schools.*

Number.....	3,444	115,224
Teachers.....	3,683	150,241
Pupils.....	119,734	5,477,037

6. *Income of all schools.*

Total funds.....	\$758,444	\$34,718,112
From endowment.....	45,602	2,199,631
From taxation and public funds.....	250,974	19,929,537
From other sources.....	461,868	12,588,944

7. *Libraries (not private).*

Number.....	301	27,730
Volumes.....	190,091	13,316,379

8. *Churches.*

Number.....	2,270	54,009
Value.....	\$1,999,227	\$171,397,932

9. *Number of periodicals.*

Daily.....	8	387
Weekly.....	57	3,173
All others.....	9	491

Total.....	74	4,051
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TAXATION FOR STATE PURPOSES IN PENNSYLVANIA

NATHAN C. SCHAEFFER, STATE SUPERINTENDENT OF PUBLIC INSTRUCTION
FOR PENNSYLVANIA

The revenues of the state of Pennsylvania for the fiscal year ending November 30, 1904, were \$19,560,698.15. Out of this revenue about six millions were set apart for educational purposes. Not a dollar was derived from taxes on real estate, which is taxed only for local purposes. According to the estimates of the auditor general, this revenue would be diminished by \$13,853,865.00, if railroads and other corporations were to pass under federal

control as proposed by Mr. Garfield. The loss to the public schools of Pennsylvania would be very serious and far-reaching.

Very few persons, even in Pennsylvania, know how the state gets its revenue. It has therefore been deemed proper to add statements showing from what sources this revenue is derived, and how the present system of taxation for state purposes was developed. The statement of the sources of revenue is from the pen of Mr. H. C. Greenawald of the Treasury Department. The "Historical Sketch of Tax Legislation" is reprinted from Eastman's treatise on *Taxation for State Purposes in Pennsylvania*.

SOURCES OF REVENUE

Tax on capital stock.—Corporations pay a tax of five mills upon the actual value of their capital stock of all kinds, common, special, and preferred. Manufacturing companies are exempt (including newspapers) except such as are engaged in brewing or distilling spirits or malt liquors, and such as enjoy and exercise the right of eminent domain. Under a proviso, fire and marine insurance companies pay three mills. See supplement to act approved June 1, 1889, as amended 1891 and 1893.

Tax on loans.—Taxes on corporate and municipal loans, at the rate of four mills, are deducted by the treasurers of corporate bodies or municipalities from the interest when paid to the holders of their bonds or other obligations, and by them paid into the state treasury. The compensation is 5 per cent. on the first thousand, 1 per cent. on the second thousand, and half of 1 per cent. on all sums over \$2,000. Moneys loaned at interest to individuals are returned by the lender to the local assessor and tax on same (four mills) paid to county treasurer, and by him to state treasurer. This constitutes what is known as "state personal tax," three-fourths of which is returned to the counties paying the same. *There is no tax whatever on real estate paid into the state treasury.* In addition, transportation, transmission, and electric light companies pay a tax of eight-tenths of 1 per cent. on gross receipts earned in Pennsylvania.

Tax on premiums.—Foreign—fire, marine, life, and accident—insurance companies pay, thru the insurance commissioner, a tax of 2 per cent. on all business in Pennsylvania. Domestic insurance companies pay eight-tenths of 1 per cent. on premiums within the state.

Bonus on charter.—New corporations pay one-third of 1 per cent. on amount of authorized capital stock in addition to fees paid to the secretary of the commonwealth.

Tax on bank stock.—Banks pay four mills on actual value of shares as indicated by adding together the amount of capital stock paid in, surplus and individual profits; dividing same by number of shares; or *ten mills* on the par value. Banks are exempt from local taxes, except on real estate.

Notary public commissions.—A fee of \$25 for each commission is collected by executive department.

Fees of office.—Paid quarterly by secretary of the commonwealth, insurance commissioner, secretary of internal affairs, health officer of Philadelphia, and attorney general, after \$7,000, which amount he retains, annually, in addition to fixed salary.

Tax on writs.—Registers, recorders, and prothonotaries of the several counties pay 3 per cent. on all receipts of fees, for entering judgments, agreements, mortgages, and other instruments of writing.

Collateral inheritance tax.—There is a tax of 5 per cent. on clear value of all estates which go to heirs, other than father, mother, husband, wife, or children and their descendants born in lawful wedlock, and also on bequests to other than as stated.

Licenses.—Licences on mercantile, liquor (wholesale and retail), brewing, distilling,

eating-houses, billiard saloons, on brokers, auctioneers, peddlers, theaters, and circuses are collected by county treasurers and paid into the state treasury monthly.

Expenses of bank examinations.—This is a tax on state and private banks, loan associations, etc., to reimburse in part the commonwealth for cost of making these examinations by the state bank examiners of the banking department.

Interest on treasury deposits of state moneys.—The state now receives 2 per cent. interest on all deposits, payable May 1 and November 1.

Altho the receipts of the treasury are \$19,370,447.39, less than \$17,000,000 of the amount can be used for the payment of appropriations. As a matter of revenue the difference is a fiction. In the summary of the receipts I have indicated by italic type items which are paid in and returned by auditor general's warrant, viz: Three-fourths of the state personal tax, personal fees of office, annuity for right of way from Erie Railroad company, all licenses and fines from the department of agriculture, game commissions, fish commissions and forestry commissions.

STATE TREASURY OF PENNSYLVANIA, RECEIPTS FOR YEAR ENDING
NOVEMBER 30, 1904

GENERAL FUND

Land.....	\$ 2,692.69
Tax on capital stock.....	5,449,251.28
Tax on building and loan associations' stock.....	13,187.23
Tax on corporate gross receipts.....	1,207,753.41
Tax on gross receipts of bankers and brokers.....	39,352.60
Tax on notarial gross receipts.....	4,344.47
Tax on bank stock.....	799,146.29
Expenses of bank examinations.....	38,307.06
Tax on income.....	52,440.64
Tax on premiums.....	1,109,145.94
Tax on gross premiums.....	92,312.29
Tax on municipal loans.....	279,734.81
Tax on corporate loans.....	1,177,175.16
Tax on personal property.....	807,074.33
	$\left\{ \begin{array}{l} \frac{1}{4} \\ \frac{3}{4} \end{array} \right.$
	2,421,222.99
Tax on writs, wills, deeds, etc.....	180,142.40
Tax on collateral inheritances.....	1,080,578.08
Mercantile licenses, retail.....	677,382.28
Mercantile licenses, wholesale.....	255,275.50
Wholesale liquor licenses.....	513,306.99
Retail liquor licenses.....	605,504.99
Brewers' licenses.....	288,003.25
Distillers' licenses.....	51,505.74
Bottlers' licenses.....	158,989.59
Billiard licenses.....	77,760.76
Brokers' licenses.....	38,206.51
Auctioneers' licenses.....	14,530.71
Peddlers' licenses.....	5,111.15
Theater, circus, etc., licenses.....	16,742.95
Eating-house licenses.....	30,627.88
Pamphlet laws.....	123.21
Bonus on charters.....	508,084.48

Accrued interest.....	74.23
<i>Fertilizer license fees</i>	19,020.00
<i>Oleomargarine licenses</i>	31,294.28
<i>Renovated butter licenses</i>	4,033.43
<i>Fines for violation of game laws</i>	1,606.38
<i>Fines for violation of fishing laws</i>	3,556.92
<i>Fines for violation of pure food laws</i>	65,305.09
<i>Fines for violation of renovated butter laws</i>	2,081.50
<i>Fines for violation of oleomargarine laws</i>	3,017.72
<i>Fines for violation of milk laws</i>	1,710.00
<i>Fines for violation of commercial food stuffs laws</i>	50.00
Fines N. G. P. courts martial.....	423.55
Fines for violation of factory laws.....	307.00
Penalties.....	188.50
Notary public commissions.....	9,225.00
<i>Annuity for right of way</i>	10,000.00
Escheats.....	13,667.06
Fees of office.....	182,595.83
<i>Personal fees</i>	36,229.74
Refunded cash.....	20,493.65
Conscience money.....	121.00
Interest on state deposits.....	232,721.13
<i>Non-resident hunters' licenses</i>	1,726.12
<i>Fishing licenses</i>	3,302.68
<i>Forestry reservation, sundry revenues</i>	1,076.98
Receipts from sale of state property.....	530.78
United States government on account Civil War claim.....	921,134.36
Sale of Carlisle and Chambersburg Road Stock.....	155.00
<i>Insurance on losses by fire Edinboro Normal School</i>	39.00

\$19,560,698.15

Amount transferred to sinking fund.....	190,250.76
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Balance in fund.....	\$19,370,447.39
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SINKING FUND

Amount transferred from general fund.....	\$190,250.76
Allegheny Valley Railroad Bond No. 31.....	100,000.00
Allegheny Valley Railroad, interest on bonds.....	27,500.00
Fines for Sabbath breaking.....	212.00
Interest on state deposits.....	79,183.58
Total.....	\$397,146.34

HISTORICAL SKETCH OF TAX LEGISLATION IN PENNSYLVANIA

(From Eastman's *Taxation for State Purposes in Pennsylvania*)

Prior to 1831 Pennsylvania could hardly be said to have any system of state taxation. For many years the expenses of state government were so small as to permit of being almost wholly defrayed by the revenue derived from sales of lands, from the dividends paid on stocks of corporations in which the state had invested, and from similar sources. The commonwealth's quota of the Revolutionary War debt was apportioned among the counties. In 1814 a tax was laid on bank dividends, and prior to 1826 this tax, with certain taxes on court officers, constituted the entire state taxation, save in the way of licenses. In 1826 the tax on collateral inheritances was imposed, which is still in existence.

In 1831 the first act creating anything like a system of state taxation was passed. It taxed ground-rents, moneys at interest, moneys owing by solvent debtors, mortgages, and corporation stocks on which dividends were paid, public stocks, except those issued by the state, and pleasure carriages, one mill on the dollar of the value thereof annually. This tax was collected by the county officers for the use of the commonwealth. In the same year the commissioners of the several counties were required to increase the county rates by one mill upon the dollar of the value of all real and personal property subject by law to local taxation, and to pay the additional amount raised in this manner for the use of the state. Both the act providing for this taxation and the other act of 1831 above referred to were limited in their operation to five years, it being generally believed that, at the expiration of that time, the income from the gigantic public works, consisting of canals, railroads, etc., which were then in course of construction, would be sufficient to defray all expenses of state government. Both acts of 1831 were repealed by acts of February 18, 1836, and March 10, 1836. From 1836 to 1840 the commonwealth realized certain large sums from the United States bank, incorporated as a state bank after the expiration by limitation of its charter from the general government, and from the United States, the surplus then existing in the United States treasury being divided among the several states. At the beginning of 1840 the taxes on bank dividends, collateral inheritances, writs, etc., and licenses, were the principal sources of state revenue.

The debt created for the erection of the public works had by this time assumed such proportions, and the interest charge thereon was so onerous, that it soon became apparent that the commonwealth could not look to the income derived from such works as a means of defraying the expenses of government; and the sale of the works began to be agitated. At this juncture was passed the act of June 11, 1840, which imposed a tax of one mill on the stock of banks and other institutions making or declaring a profit, half a mill on certain personal property, a small tax on household furniture, pleasure carriages, and watches, and a tax on the salaries of the officers of the state. It was estimated that these taxes would produce \$500,000 or \$600,000 per annum. As the interest charge on the public debt alone was \$1,600,000 for that year, however, this act proved ridiculously insufficient for the purposes which it was intended to attain, and in 1843 the commonwealth defaulted in the payment of interest to its creditors.

The storm of criticism which followed this violation of faith resulted in awakening all citizens to the demands of the hour, and on April 29, 1844, an act was passed, very sweeping in its provisions, which forms the basis of the tax system now in existence.

The act of April 29, 1844, created the existing taxes on capital stock and on personal property. The state tax on real estate therein provided for was repealed by act of February 23, 1866 (P. L., p. 83), and the tax on horses and cattle, for state purposes, by act of March 21, 1873 (P. L., p. 46). The tax on watches, household furniture, and pleasure carriages was repealed by act of May 13, 1887 (P. L., p. 114). The said act of 1844 also originated the practice, universally observed in subsequent legislation, of taxing corporations directly thru state officers, and personal property through the medium of county officers, acting, for that purpose, as agents of the state.

From the inauguration of the new system of taxation by the acts of 1844 and 1846, down to the beginning of the Civil War, no material changes were effected in that system. The taxes on personal property, capital stock of corporations, bank stock and dividends, writs, deeds, etc., fees of public officers, collateral inheritances, and the various kinds of licenses, constituted during that time the main sources of revenue.

The breaking out of the Rebellion necessitated greatly increased expenditures, and to meet these new taxes were imposed. Among these were the tax on the net earnings or income of private bankers and brokers (1861); the tax on the gross receipts of transportation companies (1866); tax on the net earnings or income of corporations (1864); tax on tonnage of transportation companies (1864); tax on the mining of coal (1867); and

tax on corporate loans, which was not, however, as originally created, a new tax, but merely a new way of taxing certain classes of personal property (1864).

After the close of the war many of these new taxes were abolished, among these the tax on corporate loans, the tax on gross receipts of transportation companies, and the tax on the mining of coal, by the acts of March 21, 1873, and April 24, 1874, while, by subsequent legislation, the tax on the net earnings of corporations was gradually narrowed in its application until it was limited as at present, and the tax on tonnage, materially modified, was gradually diminished until its collection ceased, under the provisions of the act of June 7, 1879, in 1881, by limitation.

With the development of the state, increased revenues again became necessary, and in 1877 the tax on gross receipts of transportation companies was revived, and, by the same act, a new tax, that upon the gross premiums of domestic insurance companies, was created.

It was also attempted, by the revenue acts of 1879 and 1881, to revive the tax on corporate loans, but, owing to the wording of the sections of said acts providing for the the imposition of this tax, the supreme court declared the tax invalid, and it was not until the passage of the revenue act of June 30, 1885, that the tax on corporate loans as it now exists was created.

The said act of 1885, by its twentieth section, also provided for an innovation in the matter of taxing the capital stock of corporations, which relieved manufacturing corporations from the payment of said tax. The act of 1879 had contained a proviso that limited partnership associations engaged in manufacturing or in mercantile business should be relieved from the tax on capital stock, but the act of 1885 was the first to contain a general provision of that nature. That exemption has been continued by all subsequent tax legislation, modified, however, so as to relieve only so much of the capital of a manufacturing company from taxation as is invested in property used exclusively in manufacturing.

From 1885 to 1897 no new tax was created, all tax legislation during that period being in the nature of amendments to the laws relating to already existing taxes.

At the session of 1897 new taxes were created on direct inheritances, on the receipts of express companies (in addition to the tax on gross receipts, to which they were already subject), and on the matured stock of building and loan associations. The system of taxation of bank stock was also materially changed. The laws relating to the licenses of distillers, brewers, etc., were also amended.

* * * * *

In closing this sketch it may be said that, while the state tax system of Pennsylvania can doubtless be improved in many respects, the system itself is a very excellent one. The burdens of taxation for state purposes are almost wholly placed upon corporations, leaving individual taxables subject to taxation for local purposes only, except that the mortgages, bonds, and other classes of personal property taxable under the laws of the state held by them pay a state tax, but three-fourths of even this tax is returned to the counties, to relieve the burdens of local taxation.

The state tax laws of Pennsylvania are not only, in the main, just, but they have been so thoroly construed by hundreds of decisions of the courts that but little opportunity exists for disputing over the proper interpretation thereof.

Before wholly abandoning a system so long established, so thoroly interpreted, and so generally equitable, for the purpose of adopting any untried system devised by theorists, every feature of which must be construed by the courts, it is believed that thoughtful men will require nothing short of an absolute demonstration that the proposed system will prove in all important respects the superior of the old.

METHOD OF TAXATION FOR SCHOOL PURPOSES IN INDIANA

JOHN W. CARR, SUPERINTENDENT OF SCHOOLS, ANDERSON, IND.

In respect to use, taxes for school purposes in Indiana are of two kinds—tuition school tax and special school tax. The former yields a fund that can be used only to pay licensed teachers for teaching; the latter for all other purposes for which school expenditures are made, including the erection of buildings, payment of superintendents of schools, special teachers, etc. If any considerable sum remains in the special fund at the close of the school year it is transferred to the tuition fund. If there is a balance in the tuition fund it cannot be transferred to any other fund, but must be used to pay teachers' salaries. The balance may be carried over to the next year, but this balance is never large.

METHOD OF LEVYING SPECIAL SCHOOL TAX

In all towns and in all cities except Indianapolis, the school boards, consisting of three members, levy the special tax. In amount it varies from nothing to 50 cents on the \$100 of assessed valuation of property, and not to exceed 25 cents on each poll. (The property is usually assessed at about two-thirds its actual value. Poll tax is levied on males between the ages of twenty-one and fifty.) In townships, the levy is made by the township trustee, and must be approved by the township council, which consists of three members. Indianapolis is governed by special charter and the school commissioners, five in number, levy a certain amount for all school purposes not to exceed 57 cents on the \$100, which can be expended for school purposes as the commissioners direct. The special tax is always expended in the corporation in which it is levied.

MEANS OF SUPPLEMENTING THE SPECIAL SCHOOL FUND

There are only three ways of supplementing the amount raised by direct taxation for special school purposes:

(a) Sale of property owned by the school corporation.

(b) Temporary loans made by school boards or township trustees. Such loans can be made for only small amounts and for a short time. The legality of such loans has never been passed upon by the supreme court.

(c) Sale of township, town, or city bonds. Such bonds are issued by the township trustee and approved by the township council in the case of townships, and by the town trustees or by the mayor and common council of cities. In no case are school boards authorized to issue bonds. The special funds derived from the sale of such bonds are used for some specific purpose—usually the purchase of school sites and the erection and equipment of school buildings.

SOURCES OF TUITION REVENUE

There are two sources of revenue that may be used for tuition purposes—*state and local*.

1. *State revenues*.—There are four items that go to make up the state school revenue, as follows :

(a) A school tax of 11 cents on the \$100 of taxable property of the state. This yielded in 1903, \$1,698,868.59. This tax is collected semi-annually by the county treasurers and turned over to the state treasurer. It is then distributed to the different school corporations in proportion to the number of pupils enumerated—all children between the ages of six and twenty-one.

(b) Interest on common school fund loans paid by borrowers. In 1903, this amounted to \$401,829.06. The common school fund is a permanent fund, and in 1904 it amounted to \$8,032,654.79. This fund has been accumulating for many years. The constitution of 1851 provided that certain funds and revenues and all fines and forfeitures should go to this fund, the principal of which is kept inviolate, the interest alone being used for school purposes. This fund is apportioned among the different counties and loaned at 6 per cent. interest on first mortgages on real estate. Each county is held responsible for both principal and interest, so losses are impossible. It is distributed on the per capita basis, that is, in proportion to the number of children in each corporation enumerated.

(c) Interest on the congressional fund. In 1903 this amounted to \$144,981.53. At the time Indiana was organized as a state, congress appropriated the sixteenth section of land in each congressional township for school purposes. By an act of congress passed in 1828, the state was authorized to sell these lands and to create a trust fund to be loaned for the benefit of the schools. Most of these lands were sold when the lands were very cheap. As a result, the congressional fund amounts to only \$2,465,983.65. In a very few instances the lands have been kept, and now the income is almost sufficient to support the schools in those localities. Other states who have school lands should see to it that they are kept and properly managed for the benefit of the schools.

(d) A special tax of three-eighths of a cent on the \$100 for the benefit of school corporations which are now unable to pay the minimum wages to teachers and to maintain schools for the minimum term, six months. This tax will yield about \$85,000 annually, and the proceeds will go to about one hundred of the poorest school corporations of the state. This is a new law and embodies a new feature—additional assistance from the state, provided a corporation taxes itself 40 cents on the \$100 and is still unable to support its schools properly.

2. *Local tuition*.—The state funds are inadequate to pay teachers' salaries, so the law provides for raising funds locally, to supplement those provided by the state. There are four different ways in which money is raised locally for tuition purposes, as follows:

(a) *Local tuition tax*.—This tax varies from nothing to 50 cents on the \$100 of taxable property, and from nothing to 25 cents on each poll. It is levied by the township trustee, with the approval of the township council in the townships, and by the school board in each town and each city except Indianapolis. The funds arising from this tax can be used only by the school corporation making the levy.

(b) *Surplus dog fund*.—Indiana levies a dog tax for the purpose of creating a fund to pay for all animals or fowls that may be killed or maimed by dogs. After all such claims have been paid, the balance of the dog fund goes into a common fund in the county to be distributed to the different school corporations of the county in proportion to the number of school children enumerated in each school corporation.

(c) *Revenue derived from liquor license tax.*—The law provides a license tax of \$100 annually for the purpose of selling intoxicating liquors at retail. This entire amount goes into a common fund and is apportioned among the different school corporations of each county in the manner described above. This is the only indirect tax levied for school purposes.

(d) *Local tuition.*—If pupils belonging to one school corporation attend school in another school corporation, tuition is charged. If a school corporation does not support a high school, it must pay the tuition of each pupil of the corporation that attends a high school elsewhere. The amount allowed by law is \$2 per month for each pupil attending high school, and must be paid out of the special school fund. The corporation receiving money for tuition purposes must add it to the tuition fund. There are no statistics to show how much money is received annually from this source.

PRACTICAL WORKING OF THE SYSTEM

As might be expected, there is great difference in the amount of tax levied locally for both tuition and special school purposes. This is due to a number of causes—needs of the schools in the way of buildings and equipments, length of school term, salaries paid teachers, economy in expenditures, differences of assessed valuation of property, number of pupils to be provided for, and so on. There is absolutely no relation between the tax duplicate and the number of schools to be supported. Again, some corporations levy a high rate for tuition, pay good salaries, and have long terms, while other corporations with equal facilities make low levies, have short terms, and pay poor wages.

The special school rate also varies greatly in different corporations for different reasons. Sometimes it is owing to difference in valuation of property, sometimes owing to difference in number of schools to be supported, sometimes it is owing to making capital investments for buildings and equipments, sometimes it is owing to extravagance in management. The levy made for special school purposes in the same corporation may vary greatly at different times, owing to different conditions.

CHART I.—SHOWING RATE OF TAXATION IN 84 CITIES, 224 TOWNS, AND 1,016 TOWNSHIPS OF INDIANA, 1903

	FOR TUITION PURPOSES							FOR SPECIAL SCHOOL						
	No levy	From 10 to 90 on the \$100	From 100 to 190 on the \$100	From 200 to 290 on the \$100	From 300 to 390 on the \$100	From 400 to 490 on the \$100	At and above 500 on the \$100	No levy	From 10 to 90 on the \$100	From 100 to 190 on the \$100	From 200 to 290 on the \$100	From 300 to 390 on the \$100	From 400 to 490 on the \$100	At and above 500 on the \$100
Cities.....	..	..	6	25	41	10	2	..	1	3	12	28	22	18
Towns.....	2	3	16	35	114	24	30	..	1	16	35	49	39	84
Townships.....	14	40	330	371	200	24	25	2	38	386	317	160	59	4

The actual amounts received from time to time are set forth in Table A below. The falling off in the amount received from the state in 1895 and again in 1897 was due to reductions in the rate levied. The gradual increase in the amount raised by local taxation marks the increase in length of the school term and the increase in teachers' wages.

TABLE A.—SOURCES OF ALL SCHOOL REVENUES IN INDIANA FROM 1880 TO 1903
Taken from *Education in Indiana*, by State Superintendent F. A. Cotton

School Year Ending July 31	STATE SOURCES				
	Raised by state tax	Interest on common school fund loans paid by borrowers	Interest on congressional township fund	Total revenues from state sources	Revenue per capita from state sources
1880	\$1,519,791.66	\$204,145.30	\$197,675.80	\$1,921,612.76	\$2.71
1884	1,408,113.49	211,112.19	187,162.70	1,806,388.38	2.51
1887	1,443,176.55	449,612.15	197,748.14	2,090,536.84	2.80
1888	1,403,412.91	404,140.73	218,118.93	2,025,672.57	2.74
1889	1,300,092.27	462,207.22	199,165.22	2,051,464.71	2.71
1890	1,446,255.46	476,184.31	180,188.30	2,102,628.07	2.72
1891	1,453,568.21	427,660.42	213,464.60	2,094,583.03	2.72
1892	1,483,036.42	436,924.66	191,761.17	2,111,722.25	2.76
1893	1,983,348.34	435,197.84	157,246.10	2,575,792.28	3.31
1894	2,077,323.12	436,960.17	161,906.62	2,676,189.91	3.36
1895	1,980,452.20	431,994.76	153,169.95	2,565,616.91	3.17
1896	1,868,745.11	444,400.13	154,817.02	2,467,962.26	3.08
1897	1,535,429.04	422,125.88	162,729.63	2,120,284.55	2.89
1898	1,568,187.59	437,794.99	148,744.53	2,154,727.11	2.87
1899	1,559,144.91	436,847.51	167,748.68	2,161,911.10	2.86
1900	1,595,344.10	461,055.84	147,456.01	2,193,855.95	2.90
1901	1,564,955.27	443,811.36	153,145.27	2,161,911.10	2.73
1902	1,623,170.87	423,130.68	139,050.50	2,185,361.14	2.68
1903	1,668,868.59	401,829.06	144,981.53	2,215,679.59	2.91

Year	LOCAL SOURCES						
	Local tuition from local tax	Dog fund revenue	Special school revenue	Interest on common school fund paid by counties on the loaned fund	Liquor, license revenue	Total School revenue from local sources	Revenue per capita from local sources
1880	\$ 589,093.21	None	\$1,461,891.15	\$ 8,986.36	\$193,312.15	\$2,253,482.87	\$3.18
1884	806,415.35	None	1,410,091.09	20,969.11	279,885.89	2,517,361.44	3.50
1887	951,979.78	None	1,546,659.90	1,377.11	331,256.59	2,861,273.38	3.84
1888	1,008,072.56	None	1,615,386.52	22,202.16	344,342.79	2,990,004.03	3.93
1889	1,001,032.68	None	1,637,921.46	31,743.07	346,652.83	2,947,350.04	3.87
1890	1,172,232.39	\$45,752.61	1,777,500.85	11,474.30	337,779.83	3,344,739.98	4.42
1891	1,370,799.85	57,185.13	1,705,727.94	26,421.78	353,155.40	3,513,292.10	4.56
1892	1,408,336.64	67,789.30	1,680,135.64	18,872.50	358,407.04	3,542,541.12	4.64
1893	1,051,796.08	43,714.74	1,810,417.39	25,192.54	391,554.56	3,322,675.31	4.28
1894	1,433,792.75	18,630.54	2,048,179.03	18,646.14	395,629.80	3,914,878.26	4.92
1895	1,562,155.75	17,421.69	2,415,600.44	20,937.54	396,160.00	4,412,275.42	5.45
1896	1,472,016.56	15,713.81	2,239,349.44	12,671.83	377,937.72	4,117,689.36	5.15
1897	1,770,816.24	15,545.71	2,316,077.11	27,588.58	344,492.17	4,474,519.81	6.09
1898	2,228,546.40	26,926.47	2,493,610.32	29,712.31	386,637.07	5,165,432.57	6.89
1899	2,489,396.06	15,638.45	1,855,543.91	30,686.88	401,243.70	4,572,509.00	6.32
1900	2,599,262.95	151,744.65	1,838,022.79	19,460.42	426,670.37	5,035,161.18	6.67
1901	2,687,931.96	96,265.24	2,557,590.51	29,405.41	436,046.64	5,808,139.76	7.68
1902	2,706,923.83	87,873.67	2,535,696.45	52,403.86	487,601.69	5,870,499.50	7.78
1903	3,285,490.06	106,806.79	3,163,011.29	83,467.74	496,514.92	7,135,290.80	9.29

NOTES ON ABOVE TABLE.—1. In columns 2, 3, 7, 8, 9, 11 the sources of the revenues actually used are the January distribution of any year, together with the June distribution of the previous year, not the two distributions of a calendar year. The school year embraces the last half of one and the first half of the next calendar year.

2. In column 4 the current year is used: The congressional interest remains about the same from year to year.

3. The table shows that the state's participation in education is about the same per capita each year, whereas the local support has more than doubled in the period from 1880 to 1903.

4. The per capita of revenues as above, column 14, does not accord with the per capita cost of education. This is due to the fact that there are sources and expenditures

which do not come thru the regular channels of school taxes and revenues, e. g., tuition paid by private parties for the privilege of sending a child from one corporation to another. The per capita distribution of school revenue is never a measure of the per capita expenditure. The whole object in making this table is to show the relative degrees of participation of the state and local corporations in raising school revenues.

The length of school term, the daily and yearly wages of teachers and the highest possible wages of teachers are set forth in Chart II which is given below.

CHART II.—GIVING SUMMARY OF THE AVERAGE LENGTH OF SCHOOL TERM IN DAYS, AVERAGE DAILY WAGES, AVERAGE YEARLY WAGES, AND HIGHEST POSSIBLE ANNUAL WAGES OF TEACHERS UNDER THE PRESENT LAW, IN 84 CITIES, 224 TOWNS, AND 1,016 TOWNSHIPS OF INDIANA, 1903

	LENGTH OF SCHOOL TERM IN DAYS						AVERAGE DAILY WAGES OF TEACHERS						AVERAGE YEARLY WAGES OF TEACHERS						HIGHEST ANNUAL POSSIBLE WAGES					
	Less than 120 days	120 Days	From 120 days to 139 days	From 140 days to 159 days	From 160 days to 179 days	180 Days and above	Less than \$2.00	From \$2.00 to \$2.24	From \$2.25 to \$2.49	From \$2.50 to \$2.74	From \$2.75 to \$2.99	\$3.00 and above.	Less than \$200	From \$200 to \$224	From \$225 to \$249	From \$250 to \$274	From \$275 to \$299	From \$300 to \$324	\$325 and above	Less than \$300	From \$300 to \$420	From \$421 to \$599	From \$600 to \$999	\$1,000 or more
In 84 Cities....	..	..	..	..	18	66		1	3	9	35	36							84			16	65	3
In 224 Towns...	12	19	21	42	99	31	2	7	18	79	80	38	1	1		3	15	20	184	6	52	122	44	
In 1016 Tps.....	90	286	219	299	96	24	13	92	520	326	54	18	9	19	46	71	196	197	472	69	138	311	420	60

NOTE.—All cities of the state pay more than \$325. The classification is as follows: Less than \$400, 1; from \$400 to \$499, 19; from \$500 to \$599, 54; from \$600 to \$699, 10; total, 84.

EXCELLENCY OF THE INDIANA SYSTEM OF SCHOOL SUPPORT

The Indiana system of school support is one of the very best that has ever been invented. The fact that the levying of taxes for school purposes is intrusted to the school officers who are responsible for the management of the schools, and who know most about them, is unique and cannot easily be improved upon. School systems in other states that must depend upon city councils or other officers not in touch with the schools to provide support for them are decidedly handicapped. If the people elect good officers to administer their school affairs they will usually have good schools.

It is agreed that the very best way to support schools is by state and local taxation. In the states where the schools are supported wholly by state revenues, the people do not have that interest in the schools locally, that they should. The plan of levying a general poll and property tax is also wise. This gives everybody an opportunity to help support the schools. People are more interested in anything that they are taxed to support.

The only serious defect of the system has been that certain corporations could not pay even the minimum wages to teachers and maintain schools for the minimum term. This defect has been remedied by the law which provides a special state levy for the benefit of those corporations.

TABLE V—AMOUNT EXPENDED BY EACH OF THE MUNICIPAL DEPARTMENTS IN THE 137 CITIES OF LARGEST POPULATION FOR EVERY DOLLAR EXPENDED FOR SCHOOLS

(Table arranged by Hon. W. T. Harris, United States Commissioner of Education, from data given in Table XXII of *Bulletin* No. 42 of the Department of Labor, September, 1902)

	Police Department	Police Courts, Jails, Workhouses, Reformatories, Etc.	Fire Department	Health Department	Hospitals, Asylums, and Other Charities	Libraries, Art Galleries, Etc., Museums, Etc.	Parks	Sewers	Municipal Lighting	Street Cleaning	Street Sprinkling	Other Street Expenditures	Garbage Removal	Interest on Debt	Waterworks	Gasworks	Electric Light Plants	Docks and Wharves	Ferries and Bridges	Markets	Cemeteries	Bathhouses and Beaches	Other	Total Expenditures (Excluding Schools)
United States.....	489	078	327	56	172	043	078	045	195	118	018	190	068	615	204	004	010	016	030	005	007	005	850	3,053
North Atlantic Division.....	512	094	312	50	226	040	076	048	213	126	016	234	123	698	214	003	003	023	041	004	009	007	1,047	4,134
South Atlantic Division.....	655	118	364	068	266	020	060	068	236	144	003	241	117	801	300	061	006	053	013	004	003	003	1,788	4,440
South Central Division.....	527	083	318	132	130	012	042	034	280	136	010	203	091	1,141	381	006	016	068	069	025	006	005	1,449	5,131
North Central Division.....	436	044	327	040	071	038	070	038	140	100	021	000	062	417	199	002	028	009	005	005	002	002	429	2,615
Western Division.....	368	057	353	042	088	038	091	033	160	091	043	111	009	355	047	001	018	003	005	001	002	002	795	2,710
1. New York, N. Y.....	516	066	240	058	240	037	060	021	138	147	005	222	133	693	152	001	043	045	003	003	(a)	004	1,375	4,217
2. Chicago, Ill.....	449	031	200	023	001	025	002	034	058	073	000	036	065	385	185	000	040	002	014	000	002	002	1,011	1,713
3. Philadelphia, Pa.....	914	373	331	075	212	077	135	084	372	020	000	192	266	430	426	000	004	036	002	002	(a)	003	845	4,752
4. St. Louis, Mo.....	143	071	391	105	432	020	075	064	364	085	009	192	142	510	426	000	038	000	004	004	004	000	499	4,711
5. Boston, Mass.....	576	374	423	066	396	087	137	132	253	117	053	339	204	1,113	278	000	004	145	004	022	031	1,290	6,104	
6. Baltimore, Md.....	083	086	350	066	119	029	160	038	249	146	(a)	038	081	091	278	000	004	014	021	001	005	799	4,371	
7. Cleveland, O.....	382	092	386	078	113	005	061	038	200	046	000	038	081	367	215	000	071	000	010	023	002	002	381	3,822
8. Buffalo, N. Y.....	620	593	040	110	085	172	090	369	123	152	011	094	001	001	001	000	044	007	012	001	002	002	685	4,048
9. San Francisco, Calif.....	076	139	504	053	221	040	143	054	218	132	000	105	023	1,542	426	000	003	031	011	000	000	000	1,659	4,049
10. Cincinnati, O.....	493	119	419	038	211	070	103	058	302	207	000	105	023	1,124	274	000	003	003	011	000	000	000	1,438	4,517
11. Pittsburgh, Pa.....	580	000	003	102	175	149	103	028	302	207	000	105	023	1,124	274	000	005	027	014	000	000	000	3,948	7,991
12. New Orleans, La.....	484	077	358	093	124	020	018	079	452	210	000	033	201	1,073	274	000	008	(a)	008	000	008	000	796	3,728
13. Detroit, Mich.....	623	013	639	058	005	012	085	125	041	185	000	401	074	362	130	000	124	023	079	000	008	014	757	3,850
14. Milwaukee, Wis.....	447	047	593	055	012	081	069	135	274	144	103	200	237	412	198	000	023	023	079	000	008	002	848	4,039
15. Washington, D. C.....	581	233	225	059	344	007	068	115	209	149	003	303	103	486	273	000	(a)	(a)	011	006	002	005	468	3,593
16. Newark, N. J.....	516	049	387	091	150	048	004	085	262	167	000	083	065	273	000	000	(a)	(a)	004	025	005	005	468	3,593
17. Jersey City, N. J.....	842	001	482	016	057	002	023	042	322	135	000	310	001	1,069	212	000	009	000	000	000	000	000	793	6,102
18. Louisville, Ky.....	533	207	448	016	137	000	090	029	294	212	000	289	001	420	386	000	017	000	000	000	001	001	912	4,490
19. Minneapolis, Minn.....	294	046	441	032	122	057	093	038	210	055	152	088	001	511	181	000	034	000	000	000	007	007	637	2,995
20. Providence, R. I.....	502	000	486	034	053	030	007	393	081	000	000	313	039	864	183	000	041	000	000	033	001	001	464	3,684
21. Indianapolis, Ind.....	285	004	324	028	068	047	109	019	202	100	074	048	074	230	005	000	000	000	017	000	000	000	403	2,955
22. Kansas City, Mo.....	460	045	447	056	075	051	175	040	142	163	000	110	034	585	337	000	000	000	000	001	001	001	195	3,065
23. St. Paul, Minn.....	315	060	342	018	042	026	007	038	229	258	047	000	035	091	169	000	073	000	000	000	000	000	739	3,176
24. Rochester, N. Y.....	361	029	437	051	158	000	062	068	454	164	072	105	194	952	186	000	042	000	000	002	002	005	535	4,887
25. Denver, Colo.....	236	016	228	037	051	035	103	029	135	061	061	097	005	197	000	000	000	000	000	004	000	000	476	1,783

(a) Less than one mill

TABLE V—Continued

26. Toledo, O.	277	.054	.202	.035	.001	.027	.112	.032	.107	.111	....	.183	.030	.817	.160	....	.271	....	.006	....	.061	.015	.024	....	.500	2.947
27. Allegheny, Pa.	370	....	.406	.043	.206	.087	.078	.034	....	.093	....	.104	.077	.706	.575	....	.171	....	.006	....	.001	.015	....	....	.457	3.516
28. Columbus, O.	204	.081	.420	.045	.037	.026	.027	.023	.179	.171	....	.205	.037	.812	.404	....	.171	....	.006	....	.001	.021	....	....	.495	3.243
29. Worcester, Mass.	280	....	.328	.060	.205	.065	.043	.449	.235	.086	.070	.481	.060	.831	.008	....	.100	....	.006	....	.002	.048	....	....	.001	2.117
30. Syracuse, N. Y.	335	.033	.428	.077	.247	.064	.075	....	.278	.100	.050	.186	.106	.721	.203	....	.015	....	.006	....	.051	.017	....	....	.012	1.360
31. New Haven, Conn.	399	.034	.384	.020	.044	.036	.057	.051	.228	.104	.012	.130	.095	.486	....	....	.015	....	.006	....	.037	....	....	....	.001	2.793
32. Paterson, N. J.	467	.011	.384	.020	.174	.040	.065	.036	.277	.109	.012	.130	.095	.486	....	....	.015	....	.006	....	.037	....	....	....	.001	.672
33. Fall River, Mass.	424	....	.377	.078	.082	.046	.005	....	.366	.071	.059	.382	.092	.718	.159	....	.015	....	.006	....	.003	....	....	....	.001	1.903
34. St. Joseph, Mo.	383	.030	.383	.011	.166	.048	.005	....	.366	.071	.059	.382	.092	.718	.159	....	.015	....	.006	....	.003	....	....	....	.001	1.903
35. Omaha, Neb.	238	.027	.301	.021	.024	.042	.035	.035	.144	.071	.112	.204	.024	.130	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
36. Los Angeles, Calif.	248	.015	.251	.026	.029	.038	.124	.017	.144	.071	.112	.204	.024	.130	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
37. Memphis, Tenn.	721	....	.712	.472	.241	.036	.021	.022	.335	.072	.148	.604	....	.142	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
38. Scranton, Pa.	185	.011	.181	.027	....	.031	.013	.022	.340	.050	....	.161	....	.176	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
39. Lowell, Mass.	411	....	.358	.036	.325	.049	.034	.037	.286	.085	.031	.103	.101	.528	.284	....	.015	....	.006	....	.003	....	....	....	.001	1.903
40. Albany, N. Y.	532	.022	.483	.057	.242	.033	.153	.059	.366	.042	....	.235	.001	.741	.420	....	.015	....	.006	....	.003	....	....	....	.001	1.903
41. Cambridge, Mass.	202	....	.205	.042	.324	.047	.048	.217	.104	.069	.061	.304	.128	.740	.180	....	.015	....	.006	....	.003	....	....	....	.001	1.903
42. Portland, Ore.	199	.020	.209	.021	.017	....	.047	.018	.184	.146	....	.039	.017	.131	.129	....	.015	....	.006	....	.003	....	....	....	.001	1.903
43. Atlanta, Ga.	848	....	.705	.592	.358	.042	.081	.048	.458	....	....	.559	....	.859	.672	....	.015	....	.006	....	.003	....	....	....	.001	1.903
44. Grand Rapids, Mich.	278	.044	.402	.054	.050	.025	.076	.023	....	.143	....	.041	.020	.298	.195	....	.015	....	.006	....	.003	....	....	....	.001	1.903
45. Dayton, O.	266	.043	.244	.024	.066	.033	.008	.006	.105	.058	.002	.049	.068	.541	.128	....	.015	....	.006	....	.003	....	....	....	.001	1.903
46. Richmond, Va.	843	.033	.746	.074	.346	.005	.054	.086	.275	.276	.012	.447	.103	.028	.274	1.100	....	.015	....	.006	....	.003	....	....	.001	1.903
47. Nashville, Tenn.	524	.028	.525	.078	.139	.020	....	....	.278	....	....	.071	.034	.200	.048	.351	....	.015	....	.006	....	.003	....	....	.001	1.903
48. Seattle, Wash.	325	.035	.370	.055	.032	.071	.075	.044	.156	.064	....	.117	.004	.044	.246	....	.015	....	.006	....	.003	....	....	....	.001	1.903
49. Hartford, Conn.	313	.015	.301	.030	.208	.028	.086	.037	.151	.113	.059	.317	.064	.486	.197	....	.015	....	.006	....	.003	....	....	....	.001	1.903
50. Reading, Pa.	239	....	.198	.022	....	.019	.065	.157	.355	.070	....	.109	.081	.289	.200	....	.015	....	.006	....	.003	....	....	....	.001	1.903
51. Wilmington, Del.	420	.016	.187	.026	.003	.036	.054	.064	.234	.069	....	.110	.144	.414	.288	....	.015	....	.006	....	.003	....	....	....	.001	1.903
52. Camden, N. J.	381	.025	.356	.029	.044	.007	.006	.018	.347	.062	....	.110	.041	.518	.245	....	.015	....	.006	....	.003	....	....	....	.001	1.903
53. Trenton, N. J.	395	.012	.328	.030	.081	.025	.007	.020	.240	.068	....	.068	.083	.654	.210	....	.015	....	.006	....	.003	....	....	....	.001	1.903
54. Bridgeport, Conn.	382	.045	.421	.026	.370	.064	.166	.047	.130	.156	.041	.304	.128	.300	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
55. Lynn, Mass.	338	....	.402	.049	.462	.059	.038	.039	.225	.036	.090	.334	.151	.857	.323	....	.015	....	.006	....	.003	....	....	....	.001	1.903
56. Oakland, Calif.	218	.025	.256	.048	.007	.053	.071	.014	.214	.059	.050	.076	....	.070	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
57. Lawrence, Mass.	350	....	.320	.079	.385	.064	.038	.090	.106	.045	.063	.163	.161	.528	.483	....	.015	....	.006	....	.003	....	....	....	.001	1.903
58. New Bedford, Mass.	492	....	.335	.128	.189	.059	.001	.032	.222	.063	....	.230	.102	.662	.153	....	.015	....	.006	....	.003	....	....	....	.001	1.903
59. Des Moines, Iowa.	186	.016	.296	.013	.000	.041	.111	.043	.181	.063	....	.039	.004	.187	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
60. Springfield, Mass.	188	....	.271	.019	.160	.083	.064	.036	.185	.069	.075	.227	.064	.380	.121	....	.015	....	.006	....	.003	....	....	....	.001	1.903
61. Somerville, Mass.	224	....	.220	.027	.139	.057	.031	.034	.190	.053	....	.283	.108	.166	.176	....	.015	....	.006	....	.003	....	....	....	.001	1.903
62. Troy, N. Y.	520	.021	.299	.092	.414	....	.011	.039	.397	.404	.035	.052	.138	.384	.358	....	.015	....	.006	....	.003	....	....	....	.001	1.903
63. Hoboken, N. J.	580	.018	.444	.036	.082	.045	.022	.031	.147	.085	....	.060	.047	.348	.859	....	.015	....	.006	....	.003	....	....	....	.001	1.903
64. Evansville, Ind.	294	.009	.344	.012	.013	....	.000	.022	.103	.088	....	.060	.047	.348	.859	....	.015	....	.006	....	.003	....	....	....	.001	1.903
65. Manchester, N. H.	362	.021	.705	.102	.164	.042	.042	.032	.472	.068	....	.060	.047	.348	.859	....	.015	....	.006	....	.003	....	....	....	.001	1.903
66. Utica, N. Y.	245	.014	.447	.077	.105	.036	.041	.022	.372	.137	....	.042	.135	.640	.247	....	.015	....	.006	....	.003	....	....	....	.001	1.903
67. Peoria, Ill.	159	.075	.313	.030	.114	.055	.143	.026	.175	.084	....	.095	.003	.258	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
68. Charleston, S. C.	159	....	.622	.153	.836	.006	.190	.092	.351	.103	....	.215	.395	.211	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
69. Savannah, Ga.	677	.016	.162	.019	.138	.138	....	.067	.037	.283	....	.067	.037	.283	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
70. Salt Lake City, Utah.	153	.010	.162	.019	.138	.138	....	.067	.037	.283	....	.067	.037	.283	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
71. San Antonio, Tex.	435	....	.406	.138	.066	....	.117	.031	....	.162	.045	.664	.129	....	....	....	.015	....	.006	....	.003	....	....	....	.001	1.903
72. Duluth, Minn.	171	.057	.363	.025	.054	.035	.035	.035	.097	.016	....	.031	.164	....	.150	....	.015	....	.006	....	.003	....	....	....	.001	1.903

(a) Less than one mill.

(b) For eleven months only.

(c) School statistics from Report, Bureau of Education, 1902.

TABLE V—Continued

	Police Department	Police Courts, Jails, Workhouses, Reformatories, Etc.	Fire Department	Health Department	Hospitals, Asylums, Almshouses and Other Charities	Libraries, Art Galleries, Museums, Etc.	Parks	Sewers	Municipal Lighting	Street Cleaning	Street Sprinkling	Other Street Expenditures	Garbage Removal	Interest on Debt	Waterworks	Gasworks	Electric Light Plants	Docks and Wharves	Ferries and Bridges	Markets	Cemeteries	Bathhouses and Beaches	Other	Total Expenditures (Excluding Schools)
73. Erie, Pa.	\$ 223	013	382	048	156	049	026	017	270	039	000	090	050	279	455	000	000	005	004	000	000	000	324	2,212
74. Elizabeth, N. J.	421	005	303	032	016	015	003	017	178	000	000	212	050	1,068	000	000	000	000	000	000	000	434	2,740	
75. Wilkesbarre, Pa.	243	000	249	022	000	015	003	004	285	000	000	263	000	1,169	000	000	000	000	000	000	000	792	3,717	
76. Kansas City, Kans.	450	045	345	197	000	015	003	004	285	000	000	263	000	1,169	000	000	000	000	000	000	000	792	3,717	
77. Harrisburg, Pa.	394	000	127	101	001	000	002	006	214	001	000	329	002	305	183	000	000	000	000	000	000	174	3,843	
78. Portland, Me.	393	000	127	101	001	000	002	006	214	001	000	329	002	305	183	000	000	000	000	000	000	174	3,843	
79. Portland, N. Y.	393	000	127	101	001	000	002	006	214	001	000	329	002	305	183	000	000	000	000	000	000	174	3,843	
80. Norfolk, N. Y.	1,090	041	335	118	028	021	025	018	191	001	035	175	151	782	203	000	000	000	000	000	000	011	3,904	
81. Norfolk, Va.	1,090	041	335	118	028	021	025	018	191	001	035	175	151	782	203	000	000	000	000	000	000	011	3,904	
82. Waterbury, Conn.	213	026	192	014	000	005	021	017	127	054	046	084	088	341	097	000	000	000	000	000	000	315	3,351	
83. Holyoke, Mass.	286	000	372	033	256	005	038	016	153	042	046	080	088	341	097	000	000	000	000	000	000	002	3,017	
84. Fort Wayne, Ind.	286	000	372	033	256	005	038	016	153	042	046	080	088	341	097	000	000	000	000	000	000	002	3,017	
85. Youngstown, O.	397	020	243	044	094	020	010	033	106	139	001	064	008	227	177	000	000	000	000	000	000	308	1,862	
86. Houston, Tex.	422	000	369	186	000	000	015	020	174	000	000	408	145	1,207	000	000	000	000	000	000	000	1,057	4,481	
87. Covington, Ky.	417	077	301	175	196	000	000	035	215	093	000	298	000	935	438	000	000	000	000	000	000	826	4,072	
88. Akron, O.	193	017	244	(6)	048	055	010	009	163	031	033	241	018	172	354	000	000	000	000	000	000	320	1,204	
89. Dallas, Tex.	423	062	539	215	000	038	031	001	257	114	031	181	002	397	178	000	000	000	000	000	000	533	4,032	
90. Saginaw, Mich.	231	019	211	019	100	017	003	007	120	001	000	160	070	277	290	000	000	000	000	000	000	238	1,803	
91. Lancaster, Pa.	186	000	172	017	014	000	009	009	399	064	000	160	070	277	290	000	000	000	000	000	000	580	3,510	
92. Brockton, Mass.	133	012	240	028	002	035	021	001	117	027	000	057	004	745	204	000	000	000	000	000	000	402	1,833	
93. Binghamton, N. Y.	294	000	369	074	277	047	000	017	288	007	071	058	056	052	115	000	000	000	000	000	000	492	1,833	
94. Augusta, Ga.	185	019	109	036	085	012	020	017	288	007	004	128	000	000	121	186	000	000	000	000	000	1,058	4,588	
95. Pawtucket, R. I.	606	058	503	082	238	000	010	048	250	018	022	060	026	130	444	000	000	000	000	000	000	564	3,925	
96. Alcoa, Tenn.	345	000	284	000	000	159	053	001	082	240	000	180	026	130	444	000	000	000	000	000	000	499	2,101	
97. Wheeling, W. Va.	197	007	271	022	000	000	000	034	185	055	000	147	000	426	237	846	241	000	000	000	000	499	2,101	
98. Mobile, Ala.	389	066	445	044	024	053	000	009	000	102	000	576	000	810	501	000	000	000	000	000	000	499	2,101	
99. Birmingham, Ala.	840	024	321	043	216	000	030	009	399	107	000	500	279	2,018	000	000	000	000	000	000	000	499	2,101	
100. Little Rock, Ark.	754	238	644	058	094	000	008	009	299	000	000	154	000	071	000	000	000	000	000	000	000	499	2,101	
101. Springfield, O.	404	000	376	025	104	000	047	013	000	000	000	260	000	945	306	000	000	000	000	000	000	499	2,101	
102. Galveston, Tex.	266	039	246	031	086	031	076	015	325	000	000	260	000	945	306	000	000	000	000	000	000	499	2,101	
103. Tacoma, Wash.	417	000	537	199	293	014	002	025	000	000	000	163	000	998	163	000	000	000	000	000	000	499	2,101	
104. Faverhill, Mass.	215	017	286	026	018	031	039	079	000	000	000	163	000	998	163	000	000	000	000	000	000	499	2,101	
105. Haverhill, Mass.	269	000	400	030	345	091	060	026	299	038	073	347	022	998	163	000	000	000	000	000	000	499	2,101	
106. Spokane, Wash.	229	038	427	035	047	000	036	011	071	033	026	101	000	920	100	000	000	000	000	000	000	499	2,101	
107. Terre Haute, Ind.	219	007	289	056	003	061	015	009	108	000	004	066	038	154	205	000	000	000	000	000	000	499	2,101	
108. Dubuque, Ind.	294	000	342	019	012	000	011	050	255	145	000	272	023	431	205	000	000	000	000	000	000	499	2,101	
109. Quincy, Ill.	256	066	344	043	000	052	076	028	240	050	000	101	030	588	000	000	000	000	000	000	000	499	2,101	

(a) Less than one mill.

(b) For eleven months only.

(c) Data for nine months only.

TABLE V—Continued

109. South Bend, Ind.....	.258	...	.411	.008	...	.056	.036	.027	.240	.232	...	.227	...	.452	.340	...	.043	...	.021	...	.387	2.738
110. Salem, Mass.....	.327299	.125	.402063	.053	.027	.313	.040	.035	.394	.022	.441	.289014	.005	.055766	3.670
111. Johnstown, Pa.....	.169	.006	.090	.011	...	.015	.024	.175	.078	...	...	.048	...	.274	...	...	...	.008	.002	...	.239	1.130
112. Elmira, N. Y.....	.269418	.050	.079	.015	.051	.082	.287	.020235205045065783	1.515
113. Allentown, Pa.....	.140	...	.292	.020	...	...	...	...	.213	.016	...	.108	.033	.340	.277	...	...	...	...	...	.400	2.283
114. Davenport, Iowa.....	.175	...	.167	.030	...	.003	.049	.012	.064	.064	.059	.072	.031	.116	...	...	...	.032	...	...	.507	2.281
115. McKeesport, Pa.....	.333	...	.319	.031	...	.029	...	.014	.194	.086	...	.084	.015	.295	.284	...	...	...	...	...	.445	2.520
116. Springfield, Ill.....	.304	.041	.421	.021	...	.028	...	.021	.214	.131	...	.275	...	.489	.247	...	...	...	.102	...	.183	1.357
117. Chelsea, Mass.....	.282	...	.277	.135	.425	.031	.012	.036	.224	.040	.074	.243	.074	.462	.126	...	...	...	...	...	.466	1.560
118. Chester, Pa.....	.268	...	.168	.038	...	.027	.022	.241	.011	...	...	.136	.022	.258	...	...	...	.002	...	...	.193	1.622
119. York, Pa.....	.270	...	.182	.038	.004	...	.064	...	.303	...	...	.066	.192	.258	...	...	...	...	...	...	.426	1.560
120. Malden, Mass.....	.212	...	.215	.043	.249	.062	.068	.004	.188	...	...	.059	.391	.065	.366	.221	...	.053	...	...	.482	2.588
121. Topeka, Kans.....	.247	.021	.276	.003	.017	.059	.054	.013	...	.077	...	.002	.241	.066	.395	...	...	.004	...	...	.413	2.186
122. Newton, Mass.....	.357	...	.285	.004	.224	.086	.021	.021	.293	.117	.074	.059	.053	1.341	.091	...	...	.011	.002	...	.570	4.283
123. Sioux City, Iowa.....	.386	.013	.240	.042021	.016	.060	.142	.054288	.607	.198	.192085003824	1.925
124. Bayonne, N. J.....	.300	.006	.100	.047	.024	...	.031	...	.228	.048	.013	.041	.046	.711	.083	...	...	...	...	...	.831	2.529
125. Knoxville, Tenn.....	.435	...	.441	.035	.178	...	...	...	.481	...	...	.338	...	1.433	.628	...	...	...	...	...	.606	4.017
126. Schenectady, N. Y.....	.366	.019	.368	.278	.130	...	.007	.054	.425	.089	.018	.257	...	.453	.628	...	...	.019	...	...	.585	3.860
127. Fitchburg, Mass.....	.313	...	.279	.041	.115	.062	.024	.046	.284	.044	.039	.364	.025	.742	.278	...	...	.071	...	.055	.371	3.473
128. Superior, Wis.....	.219	.019	.314	.074	.115	.036	...	.015	.101	.156	...	...	...	.768	...	...	...	.021	...	...	.584	2.420
129. Rockford, Ill.....	.158	.015	.276	.018	.011	.061	.007	.035	.200	.090	...	.173	.017	.231	.277	...	...	.011	...	...	.193	1.773
130. Taunton, Mass.....	.340	.009	.237	.035	.287	.050	.069	.030	.070	.073	...	.282	.009	.699	.204	...	...	...	.019	...	.385	2.997
131. Canton, O.....	.217	.026	.331	.037	.030	.022	.022	.063	.233	...	...	.020	...	.373	.315	...	...	...	...	...	.488	1.881
132. Butte, Mont.....	.339	.043	.219	.070	...	.068	...	.062	.129	.060	.066	.190	.015	.192	...	...	...	...	...	...	.650	8.743
133. Montgomery, Ala.....	1.116	...	.764	.269	.045	...	...	...	.540	.566	...	...	.160	3.066	1.497	...	...	.041	.089	...	.506	2.572
134. Auburn, N. Y.....	.249	.019	.255	.038	.205	.025	...	...	.374	.094	...	.236	.048	.272	.243	...	...	...	.008	...	.727	4.602
135. Chattanooga, Tenn.....	.600	...	.743	.302	.103	.012	.086	.009	.135	.105	.005	.419	.139	1.025	...	...	...	.030	...	...	.730	2.900
136. East St. Louis, Ill.....	.408	.031	.340	.062	...	.073	...	.032	.201	.493	...	...	...	.201	...	...	...	...	...	...	.311	2.020
137. Joliet, Ill.....	.434443	.068	.030	.058	.081	.021	.249	.104425	.047	.123	.226

(a) Less than one mill.

TABLE VI—VALUE OF PROPERTY, COMPARATIVE COST OF SCHOOLS, AND WAGES
EARNED IN MANUFACTURING INDUSTRIES IN THE 137 LARGEST
CITIES OF THE UNITED STATES

TABLE ARRANGED BY HON. W. T. HARRIS, U. S. COMMISSIONER OF EDUCATION

	VALUE OF PROPERTY AND COMPARATIVE EXPENDITURES IN CERTAIN CITIES IN 1902					IN MANUFACTURING INDUSTRIES 1900 (b)		
	True value of real and personal property based on assessment for taxation (a)	Wealth per capita	Total amt. expended for main- tenance and operation of all depts. for every \$1,000 of prop- erty	Amt. expended for main- tenance and operation of schools for every \$1,000 of property		Number of wage- earners	Total wages	Average wages
United States.	\$20,519,453,820	\$1,027.69	\$16.40	\$3.53	2,919,583	\$1,371,123,504	\$469.63	
North Atlantic Division...	11,164,090,530	1,086.46	19.03	3.71	1,682,361	806,857,382	479.60	
South Atlantic Division ...	1,264,970,711	947.90	15.23	2.80	172,076	68,729,761	399.42	
South Central Division ...	701,560,261	688.24	16.52	2.69	108,486	42,952,296	395.02	
North Central Division....	5,897,202,210	954.64	13.08	3.62	864,166	401,283,890	464.36	
Western Division.....	1,401,630,108	1,362.13	10.43	2.81	92,404	51,300,175	554.63	
1. New York, N. Y.	\$5,175,590,127	\$1,444.11	\$19.80	\$3.81	462,763	\$245,021,881	\$529.48	
2. Chicago, Ill.	1,872,902,200	1,049.50	11.88	4.38	262,621	131,065,337	499.07	
3. Philadelphia, Pa.	1,151,283,170	862.38	11.59	2.88	246,445	111,847,076	453.80	
4. St. Louis, Mo.	592,193,556	995.28	14.71	2.57	82,072	38,101,076	461.96	
5. Boston, Mass.	1,152,505,834	2,009.32	19.00	2.64	72,142	39,184,191	543.15	
6. Baltimore, Md.	614,612,859	1,181.95	12.39	2.30	78,738	29,220,460	371.11	
7. Cleveland, Ohio.....	392,907,290	1,007.45	12.23	3.19	58,810	27,892,689	470.28	
8. Buffalo, N. Y.	242,349,138	655.00	24.20	4.79	43,422	19,915,817	458.66	
9. San Francisco, Calif. ...	688,499,988	1,967.14	8.55	1.69	41,978	22,037,527	524.08	
10. Cincinnati, Ohio.....	357,751,033	1,052.21	17.37	3.14	63,240	27,189,069	429.93	
11. Pittsburgh, Pa.	352,157,335	1,055.94	15.35	2.39	69,977	30,684,563	524.24	
12. New Orleans, La.	145,073,869	485.58	29.50	3.28	19,435	7,645,167	393.37	
13. Detroit, Mich.	353,212,142	1,177.37	11.48	2.46	45,707	18,718,081	409.52	
14. Milwaukee, Wis.	275,374,811	925.63	13.55	2.77	48,328	20,240,656	418.82	
15. Washington, D. C.	254,408,333	886.44	21.17	4.04	24,693	14,043,714	593.03	
16. Newark, N. J.	158,585,635	621.90	24.04	5.23	49,550	23,999,442	484.35	
17. Jersey City, N. J.	170,354,175	639.47	26.34	5.67	19,499	9,126,042	468.03	
18. Louisville, Ky.	169,250,000	787.21	16.39	3.03	29,926	10,945,720	365.76	
19. Minneapolis, Minn.	170,354,175	811.21	17.28	4.32	26,608	12,708,523	477.02	
20. Providence, R. I.	192,801,860	1,083.72	17.97	3.83	44,978	19,998,362	444.03	
21. Indianapolis, Ind.	193,777,425	1,061.79	8.80	2.88	25,511	10,882,914	426.00	
22. Kansas City, Mo.	199,442,100	1,156.19	13.79	2.78	15,381	7,783,652	506.06	
23. St. Paul, Minn.	143,028,880	846.64	16.43	4.06	17,593	7,669,805	435.96	
24. Rochester, N. Y.	145,561,215	856.24	22.24	3.77	33,408	13,832,122	414.04	
25. Denver, Colo.	134,364,115	959.74	14.06	5.05	10,926	6,824,003	624.57	
26. Toledo, Ohio.....	106,767,350	711.78	14.74	3.73	15,383	6,845,687	445.02	
27. Allegheny, Pa.	108,004,305	812.06	15.18	3.30	20,804	10,352,502	497.62	
28. Columbus, Ohio.....	131,028,800	988.90	11.03	3.21	17,066	7,718,824	452.29	
29. Worcester, Mass.	114,278,135	944.45	20.69	4.53	25,593	12,804,784	503.84	
30. Syracuse, N. Y.	87,104,103	725.87	26.53	4.71	14,917	6,735,177	451.51	
31. New Haven, Conn.	99,502,618	888.42	14.60	3.84	20,536	10,016,571	487.76	
32. Paterson, N. J.	68,098,589	632.96	18.04	4.59	30,190	12,812,538	424.40	
33. Fall River, Mass.	74,554,380	696.77	21.64	4.37	32,780	11,739,129	358.12	
34. St. Joseph, Mo.	50,693,480	489.79	17.85	3.16	7,429	3,109,647	418.58	
35. Omaha, Neb.	90,935,465	826.69	15.88	3.11	7,537	3,804,076	504.72	
36. Los Angeles, Calif.	146,755,860	1,334.14	10.03	3.38	8,044	3,992,733	496.36	
37. Memphis, Tenn.	63,121,261	587.17	14.40	2.23	8,433	3,641,435	431.81	
38. Scranton, Pa.	70,062,138	680.21	10.87	4.49	12,669	5,191,522	409.78	
39. Lowell, Mass.	71,674,588	754.72	19.63	4.03	31,377	11,821,633	376.76	
40. Albany, N. Y.	69,469,238	694.69	20.90	4.23	12,389	6,111,059	493.26	
41. Cambridge, Mass.	96,216,875	1,022.67	22.42	4.57	12,986	6,785,070	522.49	
42. Portland, Ore.	144,535,123	1,537.61	6.64	1.86	8,572	4,347,876	507.22	
43. Atlanta, Ga.	79,085,266	847.33	14.72	2.55	9,356	3,103,989	331.76	
44. Grand Rapids, Mich.	95,956,729	631.12	17.25	5.07	14,361	5,904,670	411.16	
45. Dayton, Ohio.....	69,791,230	775.46	13.51	4.56	16,869	7,959,792	471.86	
46. Richmond, Va.	85,320,567	927.40	14.78	1.45	16,692	5,181,659	310.43	

(a) Derived from Table XIX of *Bulletin* No. 42 of the Department of Labor, September, 1902, which gives the assessed valuation of property, and the ratio of assessed to true value.

(b) Columns 6 and 7, Census 1900.

(c) Includes some government employees. The average wage excluding these is \$508.46.

TABLE VI—Continued

	VALUE OF PROPERTY AND COMPARATIVE EXPENDITURES IN CERTAIN CITIES IN 1902				IN MANUFACTURING INDUSTRIES 1900 (b)		
	True value of real and personal property based on assessment for taxation (a)	Wealth per capita	Total amt. expended for main- tenance and operation of prop- erty for every \$1,000 of prop- erty	Amt. expended for main- tenance and operation of schools for every \$1,000 of property	Number of wage- earners	Total wages	Average wages
47. Nashville, Tenn.	\$ 48,482,300	506.19	\$16.06	\$3.50	8,447	\$2,880,241	\$342.04
48. Seattle, Wash.	71,634,873	795.04	15.63	3.60	8,480	5,575,253	657.46
49. Hartford, Conn.	79,805,088	977.77	18.24	4.83	13,363	7,603,800	569.02
50. Reading, Pa.	43,784,990	535.80	15.73	4.83	19,165	7,544,950	393.68
51. Wilmington, Del.	43,942,981	557.77	15.32	4.45	10,055	7,439,210	461.49
52. Camden, N. J.	28,654,210	358.18	20.21	8.45	8,941	3,824,434	427.74
53. Trenton, N. J.	53,680,262	715.73	14.89	4.14	14,457	6,791,026	469.74
54. Bridgeport, Conn.	63,236,971	821.26	12.37	2.84	19,301	9,123,790	472.71
55. Lynn, Mass.	52,168,015	745.26	23.36	4.56	17,492	8,576,042	490.28
56. Oakland, Calif.	73,705,945	982.74	9.92	4.05	4,012	2,129,598	530.81
57. Lawrence, Mass.	50,818,446	781.82	15.94	3.65	22,358	8,972,310	401.30
58. New Bedford, Mass.	64,511,991	977.45	15.78	3.64	10,490	6,739,793	410.18
59. Des Moines, Iowa	56,723,400	810.33	13.08	4.80	4,557	1,942,509	426.27
60. Springfield, Mass.	80,716,117	1,241.79	14.80	44.5	10,123	5,176,299	511.34
61. Somerville, Mass.	53,924,200	849.20	19.22	5.46	4,342	2,199,401	506.56
62. Troy, N. Y.	50,924,599	758.42	17.84	3.77	21,564	8,571,923	397.51
63. Hoboken, N. J.	41,536,341	680.92	19.95	4.49	4,443	3,076,235	477.61
64. Evansville, Ind.	26,346,190	437.64	22.72	6.05	7,279	2,883,973	396.21
65. Manchester, N. H.	45,205,017	783.03	13.96	2.78	19,032	7,030,966	369.43
66. Utica, N. Y.	40,943,240	705.92	15.86	4.13	10,759	4,148,415	385.58
67. Peoria, Ill.	123,907,170	2,065.12	5.60	1.60	8,022	3,901,186	486.31
68. Charleston, S. C.	35,019,802	538.77	17.33	2.21	5,027	1,469,966	296.39
69. Savannah, Ga.	52,788,282	851.42	13.75	2.06	2,870	1,176,150	406.32
70. Salt Lake City, Utah.	48,131,882	829.86	16.41	5.49	2,977	1,601,253	537.87
71. San Antonio, Tex.	46,144,507	831.43	9.05	2.34	3,073	1,755,008	571.10
72. Duluth, Minn.	41,617,181	743.16	24.18	5.81	3,998	2,145,444	530.63
73. Erie, Pa.	26,209,984	476.54	16.90	5.26	9,339	4,574,625	489.84
74. Elizabeth, N. J.	18,188,897	330.71	26.08	6.95	10,407	6,024,497	573.92
75. Wilkesbarre, Pa.	36,274,818	697.59	10.26	3.97	5,577	2,286,676	382.58
76. Kansas City, Kans.	36,930,000	677.01	14.89	3.10	10,544	4,486,259	502.81
77. Harrisburg, Pa.	42,463,732	772.07	10.55	3.71	7,362	2,949,544	400.64
78. Portland, Me.	46,214,560	888.74	15.02	3.02	5,690	2,612,817	440.92
79. Yonkers, N. Y.	54,587,471	1,070.34	15.19	3.79	8,615	3,888,892	451.41
80. Norfolk, Va.	41,988,120	763.42	20.08	1.39	4,334	1,571,229	362.53
81. Waterbury, Conn.	38,400,861	797.71	11.02	4.68	14,914	7,564,198	507.19
82. Holyoke, Mass.	39,951,930	839.11	19.82	4.95	13,454	5,730,998	425.97
83. Fort Wayne, Ind.	34,450,700	675.50	10.50	3.24	7,255	2,928,969	403.71
84. Youngstown, Ohio.	40,135,720	802.71	10.36	3.62	9,150	4,951,460	541.14
85. Houston, Tex.	41,301,406	826.03	16.61	3.03	4,588	2,400,250	525.12
86. Covington, Ky.	35,558,325	817.43	13.24	2.61	3,972	1,555,089	391.51
87. Akron, Ohio.	34,041,133	756.47	11.03	4.81	9,030	3,971,307	439.79
88. Dallas, Tex.	47,969,800	959.40	9.73	1.93	3,756	1,852,485	493.21
89. Saginaw, Mich.	21,680,728	481.80	19.32	6.50	4,866	1,936,558	397.98
90. Lancaster, Pa.	22,691,278	547.32	10.98	3.92	9,349	3,323,748	355.52
91. Lincoln, Neb.	29,599,472	695.52	11.83	3.98	1,736	789,356	454.70
92. Brockton, Mass.	28,680,853	674.84	22.14	4.87	10,986	6,166,462	561.30
93. Binghamton, N. Y.	19,208,203	468.49	23.06	8.14	6,106	2,461,084	403.06
94. Augusta, Ga.	24,928,261	597.52	20.92	3.30	7,092	1,860,654	254.75
95. Pawtucket, R. I.	35,442,900	872.33	18.73	3.80	12,776	5,230,268	409.38
96. Altoona, Pa.	23,133,333	578.33	11.88	3.83	8,090	4,619,828	571.05
97. Wheeling, W. Va.	33,464,231	836.61	13.11	2.82	7,219	3,006,730	428.97
98. Mobile, Ala.	32,923,846	848.55	8.45	1.39	2,827	1,139,605	403.11
99. Birmingham, Ala.	29,492,816	719.34	14.00	1.72	6,675	2,587,221	387.60
100. Little Rock, Ark.	39,286,712	946.67	5.08	1.94	2,751	1,384,722	503.35
101. Springfield, Ohio.	26,005,299	650.13	15.67	4.31	6,638	3,160,119	476.06
102. Galveston, Tex.	32,141,130	1,147.90	14.19	3.00	2,058	981,827	477.08
103. Tacoma, Wash.	26,972,840	674.32	25.89	6.68	4,347	2,356,028	541.99
104. Haverhill, Mass.	26,314,802	707.86	21.88	4.06	10,600	5,035,882	475.08
105. Spokane, Wash.	34,360,215	859.01	15.93	4.58	1,779	1,080,618	607.43
106. Terre Haute, Ind.	31,381,028	784.53	12.79	4.41	5,427	2,297,585	423.55

(a) Derived from Table XIX of *Bulletin No. 42* of the Department of Labor, September, 1902, which gives the assessed valuation of property, and the ratio of assessed to true value.

(b) Columns 6 and 7, Census 1900.

TABLE VI—*Concluded*

	VALUE OF PROPERTY AND COMPARATIVE EXPENDITURES IN CERTAIN CITIES IN 1902				IN MANUFACTURING INDUSTRIES 1900 (b)		
	True value of real and personal property based on assessment for taxation (a)	Wealth per capita	Total amt. expended for maintenance and operation of schools for every \$1,000 of property	Amt. expended for maintenance and operation of schools for every \$1,000 of property	Number of wage-earners	Total Wages	Average Wages
107. Dubuque, Iowa.....	\$35,661,350	950.97	\$ 9.57	\$2.65	5,503	\$2,012,153	\$365.65
108. Quincy, Ill.....	28,147,640	740.73	9.82	2.94	4,509	1,918,452	425.47
109. South Bend, Ind.....	24,729,345	579.14	12.38	3.31	8,257	3,409,637	412.94
110. Salem, Mass.....	28,148,743	776.52	19.62	4.19	6,424	2,842,678	424.51
111. Johnstown, Pa.....	21,094,500	527.36	10.58	4.95	6,116	3,213,189	525.37
112. Elmira, N. Y.....	17,242,953	472.41	27.32	7.54	4,914	1,965,056	399.89
113. Allentown, Pa.....	27,426,460	761.85	8.50	3.38	8,447	3,150,970	373.03
114. Davenport, Iowa....	34,789,210	953.13	9.85	4.31	4,348	1,892,737	435.31
115. McKeesport, Pa.....	26,008,898	717.57	12.80	3.90	7,605	4,370,381	574.67
116. Springfield, Ill.....	33,326,855	925.75	11.25	3.18	3,871	1,730,891	447.14
117. Chelsea, Mass.....	23,510,770	666.71	28.06	5.29	3,332	1,625,875	487.96
118. Chester, Pa.....	22,635,006	646.71	10.55	4.12	7,682	3,462,106	454.60
119. York, Pa.....	23,960,601	647.58	8.54	3.22	7,785	2,679,175	344.15
120. Malden, Mass.....	27,446,600	791.79	20.77	5.84	3,082	1,520,658	493.40
121. Topeka, Kans.....	29,399,805	852.17	11.10	3.49	3,758	2,110,721	561.66
122. Newton, Mass.....	59,356,080	1,633.51	17.57	3.33	3,004	581,887	511.28
123. Sioux City, Iowa....	23,392,416	658.94	15.43	5.27	3,104	1,485,066	478.44
124. Bayonne, N. J.....	29,785,193	851.01	16.42	4.65	5,083	2,856,776	562.03
125. Knoxville, Tenn.....	20,148,797	584.02	12.77	2.55	4,714	2,473,543	312.59
126. Schenectady, N. Y....	16,028,862	451.44	15.68	3.23	4,431	2,527,352	570.38
127. Fitchburg, Mass.....	24,033,489	751.05	20.20	4.52	6,796	2,113,078	458.08
128. Superior, Wis.....	25,808,972	806.53	15.84	4.63	1,958	925,776	472.82
129. Rockford, Ill.....	30,829,920	963.44	9.02	3.25	6,620	2,765,799	417.78
130. Taunton, Mass.....	21,305,180	686.47	21.70	5.43	7,102	3,331,680	469.12
131. Canton, Ohio.....	21,157,390	641.13	15.56	5.21	6,455	2,970,254	460.15
132. Butte, Mont.....	32,669,267	1,020.91	15.70	5.45	1,379	1,355,268	982.80
133. Montgomery, Ala.....	19,020,000	603.81	18.19	1.87	2,359	802,188	340.05
134. Auburn, N. Y.....	14,101,715	492.01	20.34	5.69	6,530	2,706,948	414.54
135. Chattanooga, Tenn..	21,045,492	657.67	12.68	2.25	5,472	1,889,795	345.36
136. East St. Louis, Ill. .	27,019,595	771.99	11.58	2.97	5,642	2,624,749	465.22
137. Joliet, Ill.....	19,105,115	597.03	12.45	3.44	6,523	3,957,529	606.70

(a) Derived from Table XIX of *Bulletin No. 42* of the Department of Labor, September, 1902, which gives the assessed valuation of property, and the ratio of assessed to the true value.

(b) Columns 6 and 7, Census 1900.

DISCUSSION

J. N. WILKINSON, president of the State Normal Schools of Kansas, Emporia, Kans.—The question of taxation is fundamental to any people. The authority to tax is the authority to take away property, even to the extent of taking away the means of living. In taxing for the support of public enterprises, the authorities levying taxes should be guided not alone by the ability of the people to pay taxes, but also by considerations as to the purposes among which the taxes are to be distributed. Teachers are in danger of over-magnifying the demands of education, of failing to have a due sense of the relative importance of enterprises to be supported by taxation. There may be such a thing as raising for schools money that never should have been raised. The fines and forfeitures of criminals have, in nearly all times and places in this country, been devoted to education, and there seems to be a feeling that money for education is good, no matter what its source. Possibly the lawmakers have believed that collections of fines and forfeitures would be made more thoroly if the proceeds were set apart to a good use. The turning into the school fund

of receipts for licenses to sell intoxicating liquors seems a clear case of taking "tainted money." Perhaps a justification is to be found in the fact that the schools are supposed to repair the damage done by the saloon. Is it not rather paying the schools for the privilege of destroying some of their best products? Does not the giving of this money to the schools do something to give respectability to the traffic? The old-time lottery did not seem such a very bad thing when its proceeds were used to support a college.

There is one statement of cause and effect which I am not able to prove. We are told that the maximum of average expenditure for schools in a certain state is the cause of the maximum of average earning power which, it is said, is found in that state. If the same state could show the smallest percentage of illiteracy and the smallest percentage of pauperism, and a few other things of that kind, the argument would be more convincing. We should all like to be able to show excellent results from the liberal support of the schools, but it is altogether possible that the taxes raised for education may be so unwisely spent as not to secure the best results, or that the influx of poor and ignorant immigrants may make the heaviest tax insufficient. It is possible that in the state showing the highest average of earnings per capita, an immense population may be underpaid, and a small aristocracy, for which the schools cannot claim all the credit, may be greatly overpaid. I do not say that schools do not increase efficiency, but I suggest that the highest average income may not be in the state whose conditions are best, and yet I do say that generous taxation for the support of schools will pay abundant returns under such management as we have a right to expect the schools shall have.

NATHAN C. SCHAEFFER, of Pennsylvania.—It is practically impossible to find a community in the United States that does not spend more money for whisky and tobacco than for education. Careful study of the problem of taxation for school purposes should be carried on in colleges and universities.

FRANK A. FITZPATRICK, of Boston, in closing the discussion, stated that the committee had been very careful not to draw any definite conclusions from the statistics presented. He warned the members of the Council against making any hasty generalizations, or invidious comparisons relative to the management of the schools of different cities, based upon the expense ratio as disclosed by the figures submitted in the report. The investigations of the committee, however, had led them to see that prior to the war period, 1861-65, a much larger proportion of municipal expenditure, for running expenses, was allotted to schools, than in the period since 1861-65; again, that in this earlier period a much larger proportion of the cost of the schools was expended for teachers' salaries, and the items grouped under head of instruction, than has been expended for purposes of instruction in the period since the war. This seems to indicate that the charges so freely made, that the schools are extravagantly managed, cannot be maintained. On the contrary, the growing demands of other departments of the city government seem to be continually encroaching upon the resources of the school.

It is the hope of the committee that the different states, thru their state teachers' associations, may be able to take up this discussion after study of the question locally, and thereby make a basis that will be available for future comparison.

